FISCAL YEAR 2028
BUDGET INSTRUCTIONS

STATE OF MISSOURI

OFFICE OF ADMINISTRATION
DIVISION OF BUDGET & PLANNING

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MESSAGE FROM THE DIRECTOR

Michael L. Kehoe
Governor

Kenneth J. Zellers
Commissioner

Dan Haug
Director
Division of Budget &Planning

State of Missouri
Office of Administration
Division of Budget and Planning
Post Office Box 809
Jefferson City, Missouri 65102
(573) 751-2345
bpmail@oa.mo.gov

TO: Department Directors, Deputy Directors, and Budget Officers

FROM: Dan Haug, State Budget Director

DATE: August 6, 2026

RE: Fiscal Year 2028 Budget Instructions

The following summarizes the Fiscal Year 2028 fiscal outlook. Detailed instructions for the completion of your department's budget request are in the attached document. If you have questions, please contact your assigned Budget and Planning analyst.

Fiscal Outlook

The Missouri Fiscal Year 2027 state operating budget is approximately $49.8 billion, including $15.7 billion in general revenue. While the General Assembly's budget largely stayed within the bounds of the Governor's budget recommendations, it did so by using more than $179 million of one-time cash to pay for ongoing costs.

Additionally, despite efforts to curtail government spending, the state faces a projected shortfall of more than $500 million in FY 2028. Ongoing general revenue spending authorized in the Fiscal Year 2027 budget is projected to outpace ongoing revenues by more than $1 billion and grow larger in future years. The Division of Budget and Planning projects that Missouri's general revenue fund balance will be depleted in Fiscal Year 2028. The state can no longer rely on a general revenue fund balance to absorb this structural imbalance.

Governor Kehoe issued 65 vetoes, totaling more than $30 million in general revenue. In addition to his vetoes in the Fiscal Year 2027 budget, Governor Kehoe also restricted spending on 78 budget items, totaling $337.2 million in general revenue.

Fiscal Year 2026 general revenue collections declined 2.8 percent compared to Fiscal Year 2025 collections, which were flat compared to Fiscal Year 2024. The revised budgeted revenue estimate was for a decline of (2.1%). The decline in Fiscal Year 2026 was primarily driven by a one-time impact from the capital gains tax exemption.

As economic growth continues to moderate, revenues are expected to remain restrained through Fiscal Year 2027. Since Fiscal Year 2026 finished below the budgeted revenue growth, net general revenue collections need to grow by 4.7% to reach the Fiscal Year 2027 budgeted revenue estimate.

Going forward, forecasters expect wage growth and consumption to remain steady as trade policy uncertainty eases but inflation remains elevated. As is typical, domestic and international financial concerns as well as geopolitical issues pose key risks to this outlook. Uncertainty about national policy, a slowing global economy, the wars in Ukraine and the Middle East all pose downside risk to the U.S. and Missouri economies.

FY 2028 BUDGET DUE DATES

JUNE 1, 2026

- The ITSD Intake Request Form must be submitted by June 1. Forms can be submitted online here. ITSD Intake office will assist with completing the CITGC Project Business Case for presentation to the CITGC.

AUGUST 15, 2026

- Leasing information submitted electronically to FMDC.

SEPTEMBER 1, 2026

- Cabinet IT Governance Council approved new IT requests submitted electronically to ITSD (Tara.Dampf@oa.mo.gov) and your assigned Budget & Planning (B&P) analyst. Also submit the Project Business Case form for any approved new IT requests to your assigned B&P, House, and Senate analysts.
- Capital Improvement information updated in the MoCIBR database and provided to FMDC.

OCTOBER 1, 2026

- Paper copies of Department budget books and Supplemental Requests submitted to B&P, House, and Senate.
- PDF, searchable and bookmarked, electronic copy of the budget book submitted to B&P, House, and Senate.
- The submission to B&P can be submitted via the shared network folder – \\oaadminfiles\OAFILE\Department Budgets or emailed to BPMail@oa.mo.gov. If the link does not work for you, contact Budget & Planning at BPMail@oa.mo.gov or (573) 751-2345 for assistance with access to the portal. If you are unable to submit your electronic PDF version of your budget book through the portal, you can send an email to BPmail@oa.mo.gov to request a secure file transfer.
- If a department has multiple budget books due to printing limitations, please submit one comprehensive PDF with one table of contents, including bookmarks, to be posted on the website.
- Any Supplemental Requests should be submitted as a separate printed submission alongside the Department budget book.
- Tax Credit Analysis Forms submitted electronically to B&P (Jennifer Lewis – Jennifer.Lewis@oa.mo.gov) or through the digital submission portal.
- Comprehensive Flexibility Summary Form submitted electronically to your assigned B&P analyst or through the digital submission portal, and to your House and Senate analysts.
- Vehicle Request Form submitted electronically to your assigned B&P analyst or through the digital submission portal, to your assigned House and Senate analysts, and to Kelly Ocheskey, the Statewide Fleet Manager (Kelly.Ocheskey@oa.mo.gov).
- Department Organizational Chart submitted electronically to your assigned B&P analyst or through the digital submission portal, and to your House and Senate analysts.
- Reappropriations Request Form submitted electronically to your assigned B&P analyst or through the digital submission portal.

OCTOBER 8, 2026

- Fund Financial Summaries due. Notify the MoBGT Administrator when your department has completed their assigned forms in the system.
- The General Assembly Fund Financial Summary Form should be submitted electronically to your assigned B&P, House, and Senate analyst.

ONE WEEK AFTER GOVERNOR RECOMMENDATIONS ARE ANNOUNCED

- Fund Financial Summaries due. Notify the MoBGT Administrator when your department has completed their assigned forms in the system.
- Submit copies of the General Assembly Fund Financial Summary Form electronically to B&P, House, and Senate.

TWO WEEKS AFTER GOVERNOR RECOMMENDATIONS ARE ANNOUNCED

- Comprehensive Flexibility Summary Form updated with Governor Recommendations should be submitted to your assigned B&P analyst or through the digital submission portal, and to your assigned House and Senate analysts.
- Department Organizational Chart updated with changes, if any, submitted to your assigned B&P analyst or through the digital submission portal, and to your assigned House and Senate analysts.

PRIOR TO THE FIRST LEGISLATIVE BUDGET HEARING

- Department budget books updated with Governor Recommendations are submitted to B&P, House, and Senate.
- A PDF, searchable and bookmarked, electronic copy of the budget book should also be submitted to B&P via the budget submission portal (– or emailed to BPMail@oa.mo.gov. If a department has multiple books, please submit one comprehensive PDF with one table of contents, including bookmarks, to be posted on the website.
- ***NOTE: Both the hard copy and electronic copy must be submitted a minimum of 24 hours prior to the first budget hearing for each department.***

JANUARY 31, 2027

- Updated Tax Credit Analysis Forms should be submitted electronically to B&P (Jennifer Lewis – Jennifer.Lewis@oa.mo.gov) or through the digital submission portal. B&P will send the forms to House and Senate Appropriations and Oversight staff. This due date allows time for departments to include 2nd quarter data on the forms.

NOTE: Any submissions to Budget & Planning should be sent to the State Capitol, RM 124.

WHAT'S NEW?

FY 28 MOVERS Preparedness: Please be aware of several budget changes resulting from the Phase 2 go-live on July 1, 2027. Changes are noted below; additional details can be found in the FY 28 MOVERS Preparedness portion of the budget instructions.

- Agencies will operate in two systems of record simultaneously (MOVERS for E&E/PD and SAM II for PS/Payroll) during the first half of FY 28. Due to the heightened potential for error, agencies should adjust their budgets now by aligning October 1 submissions directly to actual expected spend rather than relying on historical PS/E&E flexibility.
- Due to structural budget control changes, agencies must verify summary account-level budgetary controls and ensure all expected organizational codes are assigned to their respective appropriations.
- Finally, agencies must prepare for the retirement of legacy four-digit appropriation numbers as the FY 28 budget will load using new, 5-digit numbers.

Appropriation Books & Program Books: The FY 28 budget instructions remove the distinction between "appropriation" and "program" books. Agencies should submit one integrated document containing both budget requests and program description forms.

Core Reallocations: Previous iterations of the budget instructions require that core reallocations must net to zero. Starting in the FY 28 budget cycle, each core reallocation decision item number must also net to zero. Departments should not use separate core decision numbers for reallocations "in" and reallocations "out". Exceptions should be rare and discussed with your B&P analyst.

Initiative Number Guidelines: Many departments submit core decision items to reallocate funds between budget account classes within a single appropriation (e.g., shifting funds from out-of-state travel to in-state travel) to align with planned spending. Departments are encouraged to group all such reallocations into a single initiative per division.

Operating Reappropriations: Departments are no longer to request operating reappropriations as a New Decision Item in the operating budget. Instead, complete the Reappropriations Request Form, available on B&P's website on the 2028 Budget Instructions page, and submit it with your October 1 Department Request submission. FMDC will work with departments to review capital projects and determine the appropriate reappropriation amount; B&P will coordinate all other reappropriation requests.

Electronic Submissions: Electronic budget submissions are now accepted via an online portal. Please use the following link to upload digital copies of your budget request to B&P: https://forms.office.com/g/SgQdi1kZgJ. This portal replaces the shared network folder. Agencies may still choose to email electronic copies of budget submissions directly to BPMail@oa.mo.gov or submit via a USB flash drive.

AB 20/ARPA: AB 20 will not be included in the FY 28 budget recommendations. As a result, no separate AB 20/ARPA submission is required in the FY 28 budget request. B&P will coordinate the reappropriation of remaining AB 20 project authority as part of the Governor's recommendation.

Fund Financial Summary Assignments: This year's budget instructions include a complete, agency-by-agency list of every fund requiring a fund financial summary for the FY 28 budget cycle. Each agency should review its assigned funds. Funds that were newly identified for this budget cycle are shaded gold and marked **NEW**. The complete list is provided in Addendum - Fund Financial Summary Responsibilities.

Capital Improvement Appropriations in Fund Financial Summaries: Agencies' October Fund Financial Summary Submissions should not include capital improvement budget requests. CI requests will be incorporated into fund financial summaries once the Governor's budget recommendations are published in January.

Time of Service Guidance: The Governor's time of service pay plan provides eligible team members a one percent pay differential for every two years of continuous state service, up to a maximum of ten percent at twenty or more years of service. Because the service history of an unfilled position cannot be known, departments should request the full ten percent when requesting new FTE and apply it to the requested base salary for each new position.

General Assembly Fund Financial Summary Worksheets: In prior fiscal years, the House Appropriations Committee requested a separate spreadsheet with certain information from the Fund Financial Summary (FFS) forms. This process has been automated with a report in MoBGT, and departments are no longer required to submit this information. Departments will still complete fund financial summaries for assigned funds in MoBGT.

GENERAL GUIDANCE

New Decision Item Requests: Departments may request General Revenue and GR lookalike funding for **mandatory** Fiscal Year 2028 New Decision Items only. Departments may also request New Decision Items funded via Federal or Other funds - including non-mandatory items - provided those funds are not GR lookalikes.

Supplemental Requests: Departments may request **mandatory** supplemental decision items for Fiscal Year 2027. Limit these requests to essential items that cannot wait until the next fiscal year. Do NOT assume a release of the statutory three-percent reserve when determining the supplemental request amount. Such adjustments will be made in the Governor's Recommended Budget.

Timely Submission: Follow all due dates prescribed in this document. Specific due dates for items can be found in the Fiscal Year 2028 Budget Due Dates section of this document. Additionally, due dates and instructions for submission are detailed in each section where specific guidance is given on each budget submission.

Other Required Budget Submissions: All budget submissions that have historically been submitted via the shared network drive may be submitted through a new digital submission portal found at the following link: https://forms.cloud.microsoft/g/SgQdi1kZgJ. The portal accepts tax credit analysis forms, department organizational charts, vehicle request forms, reappropriations request forms, and flex request summaries. Once submitted, please notify your B&P analyst of the completed submission.

One-Time Projects: Several one-time projects were added to the Fiscal Year 2027 operating budget. If your department will be unable to expend all the appropriated funds for any such items by October 1st, complete the Reappropriations Request Form, available on B&P's website on the 2028 Budget Instructions page, and submit it with your October 1 Fiscal Year 2028 Department Request submission. Do not request reappropriation as a New Decision Item in the operating budget. B&P will then coordinate with departments to determine the need for reappropriation in Fiscal Year 2028.

Information Technology Requests: All information technology decision items should be included in the OA ITSD budget instead of individual departments' budgets.

Proposals for Fiscal Year 2028 information technology-related new decision items must be approved by the Cabinet IT Governance Council (CITGC) to be submitted with ITSD's budget request. The online ITSD Intake Request Form is submitted annually to ITSD by June 1. The CITGC reviews and prioritizes potential NDIs in its June, July, and August sessions. If approved by the CITGC, departments should submit an electronic copy of New Decision Item Requests to your assigned B&P analyst and Tara Dampf in ITSD (tara.dampf@oa.mo.gov) by September 1. Also submit the Project Business Case form for any approved new IT requests to your assigned B&P, House, and Senate analysts. Approved requests will be included in the ITSD budget submission. IT consolidated departments must work with ITSD on the development of decision items that include information technology services and equipment.

- Departments are expected to have representation at the OA budget hearings to answer questions about the specific new decision item requests. OA ITSD will provide the impacted departments with the hearing information.

- Access to the ITSD Intake Request Form is limited to authorized requestors for each department (typically an IT liaison and/or fiscal manager). If you do not have access and do not know who the authorized requestors are for your department you may request that information through your department's ITSD Business Relationship Manager (BRM) or by emailing Tara Dampf in ITSD (Tara.Dampf@oa.mo.gov).

Estimated Appropriation "E" Requests: There are no estimated "E" appropriations in the Fiscal Year 2027 budget, and departments are not to request "E"s in the Fiscal Year 2028 budget.

Capital Improvements: The Fiscal Year 2028 capital improvement bills will be submitted as annual bills. Agencies should work with FMDC to determine which, if any, requests for new projects will be submitted in the Fiscal Year 2028 request.

Organizational Dues: Any organizational dues greater than $70,000 for a single membership must have a

separate appropriation number and a separate line in the appropriation bill. Include a description of these dues in the Core Request Form under the Core Description section.

Core Reallocations: Any core reallocations should be between the same fund types (GR/Federal/Other) so the net reallocation is $0 and 0 FTE by fund type. It is generally unacceptable to reallocate funds between PS and EE. Any exceptions will be rare and must be discussed with your assigned B&P analyst prior to MoBGT coding. Also, include a clear description of the reallocation on the Core Details tab in MoBGT. B&P and General Assembly staff need this information for their analysis, and the explanations should be as clear and specific as possible.

Additionally, each core reallocation decision item number should net to zero. Departments should not use separate core decision numbers for reallocations “in” and reallocations “out”. Exceptions should be rare and discussed with your B&P analyst.

Core Reconciliation Summary: The core reconciliation summary is a report in MoBGT (Core Budget Changes by Decision Item). Agencies do not need to submit these reports to B&P, House, or Senate. However, agencies are expected to review these reports prior to their Department Request and Governor’s Recommended budget submissions.

Approved Reorganizations: Include any transfers/reallocations related to Fiscal Year 2028 reorganizations in the October 1 budget submission. Please work with your B&P analyst to ensure the amounts are accurate and consistent between departments prior to submission.

New Reorganizations: Consult with B&P prior to conducting any new reorganizations **within or between departments** and/or making MoBGT changes. The Governor must approve and submit to the General Assembly any departmental reorganizations or program/function transfers. Reorganizations may require document filings separate from the budget process. Changes may also require filing by the Governor under the Reorganization Act of 1974.

Appropriation Bill Language: Review current Appropriation Bill language and discuss any changes for Fiscal Year 2028 with your assigned B&P analyst. B&P will use TAFP after veto language as the basis for the Governor’s budget recommendation.

Flexibility Requests/Reports: Flexibility Request forms should be completed to continue flexibility received for Fiscal Year 2027 and to request any new or changed flexibility. As a reminder, each department is responsible for reporting flexibility use in the current fiscal year to B&P and the House and Senate Appropriations staff.

American Rescue Plan Act (AB 20): Appropriation Bill 20 will not be recommended for Fiscal Year 2028. Remaining appropriation authority for AB 20 projects will be moved to the reappropriations bill. B&P will identify the AB 20 project authority that must be reappropriated for Fiscal Year 2028; no AB 20 submission is required from departments. Any proposed changes to HB 20 items should be discussed with your B&P analyst.

Statutory Reserves: All General Revenue appropriations are subject to the statutory 3% reserve pursuant to Section 33.290, RSMo. If you are requesting a new General Revenue appropriation, DO NOT request the total amount needed plus 3% to account for this reserve. If you believe the appropriation should be exempt from the statutory reserve, please submit that request to your B&P analyst before the start of the fiscal year if the decision item is approved, along with justification for the exemption.

EXPENSE AND EQUIPMENT COSTS

The following information may be useful in the preparation of expense and equipment requests. The table, "Expense and Equipment Guidelines for New Staff," identifies the unit cost of expense and equipment items often associated with requests for new staff positions. The other table provides cost estimates for a variety of equipment items. These guidelines are not mandated caps, nor are they entitlements, as agencies may have unique needs. As with all items, requests for expense and equipment funding must be justified on a case-by-case basis.

Expense and Equipment Guidelines for New Staff		
Item	**Regular**	**Systems Furniture**
Desk	$1,324	
Chair	$759	$759
Side chair (1)	$389	$389
Systems Furniture		$10,000
File Cabinet (1 four drawer)	$1,270	
Calculator	$85	$85
Subtotal One-Times	**$3,827**	**$11,233**
Office Supplies	$427	$427
Total	**$4,254**	**$11,660**

Vocational Enterprises System Furniture

- MVE Systems Furniture*
  Estimate 8' x 8' cubicle……$10,000

  **Includes: work surface, overhead organizer, task light and storage drawers (tower).*

Telecommunications Relocations

- Voice/data wiring (Cat 6E – twisted four pair cable)……$1,000 per line

Additional Guidelines

- Physical move costs of FTE (telecommunications relocations not included) $750 per FTE
- Janitorial/Trash**……$2.47 per square foot
- Utilities**……$3.90 per square foot

  ***When planning FTE space needs, use 250 square feet per FTE.*

ESTIMATED FRINGE BENEFIT CONTRIBUTION RATES

	FY 2028		FY 2027
For Estimation Purposes Only	Personal Service	Overtime Calculation	Supplemental
SOCIAL SECURITY	7.65%	7.65%	7.65%
RETIREMENT-MOSERS	32.00%	32.00%	32.00%
LONG-TERM DISABILITY-MOSERS	0.445%	0.445%	0.445%
BASIC LIFE INSURANCE (ACTIVES)-MOSERS	0.237%	0.237%	0.237%
BASIC LIFE INSURANCE (RETIREES)-MOSERS	0.115%	0.115%	0.115%
MEDICAL INSURANCE (ACTIVES)-MCHCP*	24.27%	0.00%	24.27%
MEDICAL INSURANCE (RETIREES)-MCHCP**	3.56%	0.00%	3.56%
UNEMPLOYMENT COMPENSATION	0.06%	0.00%	0.06%
WORKERS' COMPENSATION	1.58%	0.00%	1.58%
TOTAL	**69.92%**	**40.45%**	**69.92%**
Rate with MCHCP adjustment	**42.09%**	**N/A**	**42.09%**
	Plus $18,645		**Plus $18,645**

* Medical Insurance (actives) - MCHCP is $1,355/month.
**Medical Insurance (retirees) - MCHCP is $199/month.
PLEASE NOTE: This is not applicable for judges

TIME OF SERVICE PAY FOR NEW STAFF

The Governor's time of service pay plan provides eligible team members a one percent pay differential for every two years of continuous state service, up to a maximum of ten percent at twenty or more years of service. Because a department cannot know the service history of a position that has not yet been filled, the maximum is the appropriate assumption for budgeting purposes.

For consistency across departments, request the full ten percent for time of service pay when requesting new FTE. Apply the ten percent to the requested base salary for each new position and include the resulting amount in the Personal Service request. Additional information on the plan, including eligibility, is available on OA's Personnel website at https://pers.oa.mo.gov/governors-years-service-retention-plan.

DECISION ITEM INITIATIVE NUMBERING

This is a feature of MoBGT that was first implemented with the Fiscal Year 2026 budget process. Its purpose is to make it clear when core changes and/or NDIs are tied together or related. **This is a required field.**

MoBGT will prompt users to assign an initiative number when creating core decision items. If left blank, MoBGT assigns a placeholder value of 0. **Agencies must remove all "0" placeholders before submitting their department budget request.**

All core changes should have an initiative number assigned. Only NDIs that are linked to a core change should have an initiative number assigned. If an NDI is related to a core change, assign the same initiative number as the core change. If there is no core change associated with the NDI, then leave this field blank.

For example, if an agency proposes by core reducing authority from one fund source and an NDI is requested to add authority from another fund to offset the reduction then the same initiative number should be assigned to the core reduction and the associated NDI.

The initiative numbering system should also be used to streamline review of minor administrative changes. Many departments submit core decision items to reallocate funds between budget account classes within a single appropriation (e.g., shifting funds from out-of-state travel to in-state travel) to align with planned spending. **Departments are encouraged to group all such reallocations into a single initiative per division.** Please discuss any exceptions with your B&P analyst.

Examples:

DO: Use a single initiative number to group all internal, net-zero adjustments between budget account classes for a single division under one initiative number.

DO NOT: Assign a unique initiative number for every budget account class reallocation within an appropriation, budget unit, or house bill section.

DO NOT: Group substantive changes under the same initiative as routine budget account class reallocations.

Please use report 15 to verify that all decision items include an initiative number prior to submitting your budget.

FISCAL YEAR 2028 MOVERS PREPAREDNESS

MOVERS Phase 2 goes live on July 1, 2027, the first day of Fiscal Year 2028. As of July 2026, the MOVERS Oversight Committee intends to proceed with a plan under which the State will operate two parallel systems of record during the first half of Fiscal Year 2028 (July 1, 2027, through December 31, 2027). During that six-month transition, system responsibilities are divided: MOVERS becomes the official system of record for all financial Expense and Equipment (E&E) and Program Distribution (PD) appropriations, while HR, Payroll, and PS appropriations remain in SAM II until January 1, 2028. Personal Service and fringe benefit transactions will therefore continue to process in SAM II through the first half of the fiscal year.

Additionally, several aspects of MOVERS budgetary control differ from SAM II in ways that are difficult to adjust mid-fiscal year. Departments should reallocate funds accordingly in their October 1 budget submission.

FLEXIBILITY BETWEEN PERSONAL SERVICE AND EXPENSE AND EQUIPMENT

Because PS and E&E will be maintained in different systems during the first half of Fiscal Year 2028, flexibility between PS and E&E carries a heightened risk of error. Departments are strongly discouraged from exercising PS/E&E flexibility before the third quarter of Fiscal Year 2028. Please make reallocations within the Fiscal Year 2028 department request so that each appropriation is funded at the level the department expects to spend, and plan operations on the assumption that PS/E&E flexibility will not be available until January 1, 2028.

FIVE-DIGIT APPROPRIATION NUMBERS

The legacy four-digit appropriation numbers will be retired at the end of Fiscal Year 2027. The Fiscal Year 2028 budget will load using five-digit appropriation numbers. Departments must update every shadow system, secondary system, interface, and report that stores or validates an appropriation number so that it accepts a five-digit value before July 1, 2027.

BUDGETARY CONTROL AT THE SUMMARY ACCOUNT LEVEL

SAM II controls spending at the budget object class through the Expense Budget. MOVERS has no corresponding Expense Budget control. Appropriations and allotments are controlled at Fund, Organization, Appropriation, and **Summary Account Type** – Personal Service (60ZZZZZ), Expense and Equipment (61ZZZZZ), and Program Distribution (62ZZZZZ).

Budget authority must already exist in the correct summary account before a transaction can process, and opening an E&E or Program Distribution budget account class (BAC) mid-year is considerably harder in MOVERS than it was in SAM II. Departments should review Fiscal Year 2026 actuals by summary account and reallocate between Program Distribution and Expense and Equipment as needed, so that each appropriation carries authority in every summary account the department expects to use in Fiscal Year 2028.

ORGANIZATION CODES AND APPROPRIATION ACCESS

MOVERS also uses the **organization code** as a budgetary control element: an organization can spend from an appropriation only if that organization is included in the appropriation. Departments should confirm in the Fiscal Year 2028 request that every organization expected to spend from an appropriation is coded to it. For example, if the Director's Office plans to spend from a division appropriation, the Fiscal Year 2028 organization code for the Director's Office must be included in that Division appropriation. As with summary accounts, adding an organization to an appropriation mid-year is significantly more difficult in MOVERS than in SAM II. Departments should reallocate funds accordingly in their October 1 budget submission.

REQUESTS THAT REQUIRE OA COLLABORATION

VEHICLE REQUESTS

OVERVIEW

The Fleet Management Program administers the state's vehicle fleet, pre-approves passenger vehicle purchases, and monitors agency compliance with the State Vehicle Policy to ensure vehicles are acquired, assigned, used, replaced, and maintained in the most efficient and effective manner to conduct state business pursuant to Section 37.450, RSMo.

ADDITIONAL INFORMATION AND GUIDANCE

- Requests for new or replacement vehicles must be approved by the State Fleet Manager prior to submitting a budget request.
- Use agency specific new decision item numbers for new or replacement vehicle requests. You may aggregate agency vehicle requests as department-wide requests.
- In addition to the New Decision Item Form, complete the New Vehicle Request Form for any vehicle requests. The first worksheet on the form is for fleet expansion vehicles and the second worksheet is for replacement vehicles. The third worksheet contains useful information about vehicle categories. The Vehicle Request form is available on B&P's website on the 2028 Budget Instructions page.
- For sedan requests, assume cost estimates for a four-door midsize sedan unless specific justification is provided for some other class of sedan. For pickup trucks, assume a ½-ton pickup unless additional justification is provided. Requests for SUVs and Crossovers must include additional justification as to why the SUV/Crossover is necessary as opposed to another, less costly, more fuel-efficient vehicle classification.
- If you have any questions regarding the Fleet Management Program, please contact the State Fleet Manager, Kelly Ocheskey, at Kelly.Ocheskey@oa.mo.gov.
- Cost information and examples of Vehicle Request Forms can be found in the Addendum - Vehicle Requests section of this document.

SUBMISSION OF VEHICLE REQUEST FORMS

- Submit an electronic copy of the Vehicle Request Form to your B&P analyst and to Kelly Ocheskey, State Fleet Manager (Kelly.Ocheskey@oa.mo.gov) by October 1st.

INFORMATION TECHNOLOGY REQUESTS

OVERVIEW

IT consolidated departments must work with ITSD on the development of decision items that include information technology services and equipment.

ADDITIONAL INFORMATION AND GUIDANCE

- The portion of ongoing decision items funded in Fiscal Year 2027 for Information Technology-related expenditures should be transferred out of the Department and transferred in by the Office of Administration's (OA) Information Technology Services Division (ITSD) in Fiscal Year 2028. The Department should work with ITSD to determine the appropriate amount to transfer to ITSD.

- All information technology decision items should be included in the OA ITSD budget instead of individual departments' budgets.

- Fiscal Year 2028 information technology new decision items must be approved by the Cabinet IT Governance Council (CITGC) to be submitted and will be requested in the Office of Administration's budget instead of each individual department's budget.

- The CITGC will review and prioritize potential NDIs in its June, July, and August sessions. If approved by the CITGC, departments should submit an electronic copy of New Decision Item Requests.

- **Departments are expected to have representation at the OA budget hearings to answer questions about the specific new decision item requests.** OA ITSD will provide the impacted departments with the hearing information.

- More detailed information on ITSD cost information upon which all requests should be made can be found in the Information Technology Requests section in this document.

SUBMISSION OF IT REQUESTS

- The ITSD Intake Request Forms are due annually by June 1. Forms can be submitted online here.

- The CITGC reviews and prioritizes potential NDIs in its June, July, and August sessions. If approved by the CITGC, departments should submit an electronic copy of New Decision Item Requests to your assigned B&P analyst and Tara Dampf in ITSD (Tara.Dampf@oa.mo.gov) by September 1.

- Departments should also submit the Project Business Case form for any approved new IT requests to your assigned B&P, House, and Senate analysts.

STATEWIDE REAL ESTATE REQUESTS

OVERVIEW

The Division of Facilities Management, Design and Construction (FMDC) develops the real estate budget except for the preparation of New Decision Item forms and entry of transfers in and out of department operating budgets into the real estate budget.

The annual Statewide Real Estate budget reflects statewide space usage. Real estate funds are annual appropriations. The Fiscal Year 2028 Department Request budget submission should include necessary funding for Fiscal Year 2028 department real estate requirements in AB13. FMDC will provide each department with a list of real estate space for leased, state owned, and institutional locations that will be included in the Fiscal Year 2028 AB13 budget request.

ADDITIONAL INFORMATION AND GUIDANCE

- FMDC will prepare and submit the core forms for all leased facilities in addition to the allocations for state owned and institutional facilities. The allocations for state owned and institutional facilities include utilities and janitorial costs.

- Departments are responsible for reviewing each real estate location to verify the funding source(s) and split(s). If reallocations are needed, please submit any changes to Samantha Farthing (samantha.farthing@oa.mo.gov) in FMDC. Any reallocations must be between the same fund types.

- The requesting department is responsible for creating the new decision item form for any new decision items. New decision items include items that do not fall under the core request (e.g., additional space for new FTE or program requirements, special-purpose facilities, or more space without a corresponding increase in FTE).

    - Do not request multiple items using the same new decision item form.
    - Submit all new decision item requests on separate new decision item forms. Departments must submit this information to FMDC by August 15.
    - Use the prescribed regional rental rates and janitorial/utility rates for leased facility new decision items (See Section Below).

- **Lease Actions for Existing Contracts** – FMDC recommends lease extensions at most locations. If an agency requests a bid for a new location, provide written justification for the bid including a space analysis, submit such requests to Chuck Mayer (Chuck.Mayer@oa.mo.gov) in FMDC.

- **New Leased Space** – Per FMDC policy, if a department acquires new leased space through the budget process without a New Decision Item Request in the FMDC real estate budget (AB13), the funding source of the newly acquired space must be from the department's operating E&E. Additionally, the department must transfer those funds to AB13 in the following budget cycle for FMDC to make a lease commitment. The only exception would be for an interim or temporary lease such as a temporary parking lease. FMDC will annually review lease costs being paid from department operating E&E and will submit the results to agencies for review. Include those expenditure amounts in the department's Transfers Out submitted in the department's operating budget. Fund sources should match for transfers in and transfers out.
- MoBGT Data Entry – With the exception of transfers in and out of department operating budgets, FMDC will do all MoBGT entry. Hard copies of requests are not considered final until all information is entered into MoBGT.

- **Five-Year Plan (future plans)** – FMDC oversees an ongoing office space planning process using long-term leased, state owned, and institutional space needs provided by state agencies.
  Each department is to submit to FMDC a five-year plan (see Statewide Real Estate Requests Addendum), including the following:

- Program elimination/downsizing/co-location by location for each fiscal year of the five-year plan. Agencies should consider co-locations with other agencies, relocations and combinations of existing staff within owned and leased space and communicate these future space needs/ideas to FMDC.
- Significant changes in program operations that could potentially affect use of facilities; and
- Program expansion/new FTE requirements by location for each fiscal year of the five-year plan.

- If you have any questions about the real estate budget instructions or process, please contact Samantha Farthing (573-694-0758) or Chuck Mayer (573-508-5190) in FMDC.

REGIONAL RENTAL RATES

For budgeting purposes, use the following regional rates for new decision items:
- Metro (Kansas City and St. Louis City), $22.50/square foot;
- Out-State (all other cities not specifically listed), $15.50/square foot;
- Large City (Springfield, Jefferson City, St. Joseph, Joplin, Cape Girardeau, and St. Charles), $19.50/square foot;
- Columbia, $24.00/square foot; or
- St. Louis County, $22.00/square foot.

JANITORIAL AND UTILITY RATES

For budgeting purposes, use the following rates for new decision items:
- Janitorial, $2.47/square foot,
- Utilities, $3.90/square foot.

SUBMISSION OF REAL ESTATE REQUESTS

- Submit all new decision item requests on separate new decision item forms and submit to Samantha Farthing (samantha.farthing@oa.mo.gov) in FMDC by August 15.

    - Following the August 15 new decision item form due date, FMDC and B&P will jointly evaluate any need for additional space for new staff or program space. A department may not request new space unless FMDC verifies that space does not exist in existing leased locations or state-owned facilities. Each department must submit a space analysis that supports the need for additional space. If approved, FMDC will include the department-submitted new decision item form in the FMDC Department Request real estate budget.

- The statewide real estate budget is due to B&P by October 1 as required by state statute.

- The summary table below indicates FMDC due dates:

Item	Responsible for Form Preparation	Responsible for MoBGT Entry	Due Date to FMDC
Cores for leased facilities, and allocations for state owned and institutional space	FMDC	FMDC	August 15
New Decision Items	Department	FMDC	August 15
Transfers In and out of department operating budgets	Department	Department	August 15 – in Coordination with FMDC
Transfers In and out of AB 13	FMDC	FMDC	August 15 – in coordination with Departments

CAPITAL IMPROVEMENT REQUESTS

The Fiscal Year 2028 capital improvements bill will be an annual bill. The Division of Facilities Management, Design and Construction (FMDC) will work with each agency to determine the necessary amount for Fiscal Year 2028 requests. The FMDC will be using the following schedule for the Fiscal Year 2028 CI process:

1. May 1 - August 1 – Each department will update all unfunded requests and enter any new requests in the MoCIBR database, and then notify FMDC when complete (Samantha.Farthing@oa.mo.gov and Kimberly.Speidel@oa.mo.gov), no later than August 1. Higher education institutions are not included in MoCIBR; instead, the Coordinating Board for Higher Education (CBHE) will review, organize, and prioritize institution budget requests for inclusion in CBHE's recommendation. CBHE recommendations should be requested in MoCIBR and sent to FMDC no later than August 1.
2. August 1 - November 1 – FMDC personnel perform final reviews of requests with input from agency personnel, and then analyze and assemble the requests in a comprehensive plan for inclusion in FMDC's recommendations to B&P.
3. November 1 – FMDC submits the Fiscal Year 2028 recommendations to B&P.

Departments should prioritize maintenance and repair needs and keep them up to date in the CIBR database. This includes updating and prioritization of the Department's six-year plan of maintenance and repair needs.

It is important to update unfunded requests on an annual basis. When updating unfunded requests, it is important to update all aspects of the unfunded request for consideration in the next budget cycle. Many aspects of a request will change from budget cycle to budget cycle; therefore, it is important to review all aspects of the request before advancing it to the next cycle.

Departments are expected to have representation at the OA CI budget hearings to answer questions about the specific new decision item requests. OA FMDC will provide the impacted departments with the hearing information.

Although Appropriation Bills 17, 18 and 19, from Fiscal Year 2027, were one-year bills, most of the projects were multi-year. Therefore, the Fiscal Year 2028 reappropriations process will include a comprehensive review of all requests to reappropriate those funds. FMDC will work with departments to review the projects and determine if Fiscal Year 2027 completion is possible and if not, to determine the appropriate reappropriation amount. B&P will work with departments regarding all other requests for reappropriations.

Please identify such projects added to your operating bill, especially those items that were one-time for Fiscal Year 2027 that may not be fully expended prior to the end of Fiscal Year 2027, that you wish to be moved to AB 17 for Fiscal Year 2028. Work with your B&P Analyst to ensure that these projects have all been accounted for.

BUDGET BOOK

OVERVIEW

The purpose of the budget book is to present budget requests to the Governor and the General Assembly. Properly prepared, it is the primary source of information used by the Governor and the General Assembly in making funding decisions.

Beginning with Fiscal Year 2028, each department submits a single book, referred to throughout these instructions as the budget book. The budget book replaces the separate Appropriations Book and Programs Book – it contains the budget request forms, the Program Description Forms, and the department overview and report information previously submitted separately.

BUDGET BOOK - CONTENTS AND ORDER

- Transmittal letter (Optional) – This is a letter presenting the budget to the Governor.
- Table of Contents
- Department Overview Paragraph
- Any other significant overview information your department would like to communicate
- State Auditor's Reports, Legislative Oversight Evaluations, Federal Audits/Reviews
- Missouri Sunset Act Report
- Department-wide Financial Summary
- Statewide New Decision Items
- Core Decision Item
- Core Reconciliation Detail
- Bucket Request Summary
- Flexibility Request Form
- Program Description Forms – include one form for each program in the core budgeting unit
- New Decision Item
- All Department Job Class Report

NOTE: The Core Decision Item Report, Core Reconciliation Detail Report, and Bucket Request Summary Report are combined in the "trifecta" report (CORE FORM & RECONCILIATION & EXP DETAIL) in Narrative Reporting.

TABLE OF CONTENTS

MoBGT Narrative Reporting will automatically generate the Table of Contents.

For the electronic submission, there should be one Table of Contents for the entire budget book— do not make a separate Table of Contents for each volume (book) of the budget request if there are multiple volumes (books) because the electronic submission is posted on our webpage as a single document.

BUDGET REQUEST FORMS OVERVIEW

Budget Request Forms explain and document supplemental, core, and new decision item requests. They are the primary source of information used in making funding decisions.

Good data, sound logic, and solid back-up information are needed to properly justify a request and should clearly show how the items support essential functions. Each element of the justification should be easy to read and understand. Because the budget request reports provide information for decision making, the style and approach should be analytical rather than promotional.

There may be situations where it does not make sense to fill in all the information requested on the budget request report or where it is simpler to complete a single form for similar requests across budgeting units. For example, multiple forms should not be used for pay plan decision items. Instead, enter all information in one form for the department and include it in the front of the budget book.

Other examples of appropriate combined forms include implementation of a new program that crosses multiple budgeting units; multiple new transfer appropriations from a single fund or for similar purposes; and cost of caseload growth that crosses multiple budgeting units.
While there may be situations where multiple budgeting units are included on a single Program Description or New Decision Item Report, the system only allows one budgeting unit on each Core Decision Item Report. Discuss exceptions with your assigned B&P analyst prior to the budget submission.

More detailed information on completing Core Decision Item, New Decision Item, and Supplemental New Decision Item Forms is provided in the following sections.

CORE DECISION ITEM REQUESTS AND CORE RECONCILIATION DETAIL

CORE FINANCIAL SUMMARY

The Core Financial Summary report includes a summary table which breaks out the total core request by funding source and budget account class. It also includes the number of FTE and estimated amount of fringe benefits by funding source. MoBGT will list the federal and other fund names and numbers below the summary table. If there are more than five federal or five other funds, MoBGT will state Various Funds.

The fringe benefits noted in the Core Financial Summary report are for informational purposes only. Fringe benefits are budgeted in Appropriation Bill 5 except for certain fringe benefits budgeted directly to MoDOT, the Highway Patrol, and Conservation. The fringe benefits will be calculated based on information entered in the Narrative by Budget Unit form (found under the Department Budgets cluster, Core Change card). Estimated fringe rates can be found in these instructions or on B&P's website. Departments with different fringe benefit rates should instead use the appropriate fringe benefit rate. NOTE: The overtime fringe rate differs from the fringe rate for regular personal service. The rate is the percentage for all fringes excluding MCHCP, plus the flat dollar MCHCP charge.

General Revenue transfers to a specific fund and the spending authority from that fund should each have their own separate budget units, which in turn create separate core decision item reports.

MoBGT will:

1. Break out the GR, Federal, and Other Fund requested amounts by budget account class (PS, E&E, PSD, and Transfer). The number of FTE should be broken out by GR, Federal, and Other Funds.

2. Populate the fund names and fund numbers below the summary table for any federal and other funds requested.

CORE DESCRIPTION

This section allows the department to provide a concise description of the core budget item that is easily understood by a lay reader. The narrative should very briefly explain the core budget item – the purpose of and necessity for the core item and how the core funding is used. This information is entered in MoBGT on the Core – Narrative by Budget Unit form. Any organizational dues which are $70,000 or greater should also be described in this section.

PROGRAM LISTING

List all programs (as defined below) in the core decision item in this section and complete a Program Description Form for each program. Place the completed Program Description Form(s) behind this Core Decision Item Form in the budget book.

A program should be a distinct, coherent set of activities intended to affect a clearly definable target group, problem, or issue. An appropriation is not necessarily a program; one appropriation may encompass several programs, or one program may have multiple appropriations. Similarly, an organization or institution, such as a prison or mental health facility, is not a program; one program may involve several organizations or facilities, just as one institution may house all or part of several programs. In some cases, a single program may span several departments.

FINANCIAL HISTORY

The Financial History section includes a summary table and corresponding chart (as shown in the following example) which detail the financial history of the core budget unit for the prior three fiscal years and the current fiscal year. MoBGT will populate this information automatically.

Items included in the financial history table:

- Appropriation (All Funds) – For the prior three fiscal years, the actual year end amount is shown. Explain changes to appropriation amounts from the original appropriation to the actual year-end appropriation in the "Notes" section at the bottom of the table. For the current year, the original amount appropriated is shown.

- Less Reverted (All Funds) – For the prior three fiscal years, the actual year end reverted amount is shown. Reverted amounts include the statutory reserve, but not agency reserves, which will show up as unexpended. The reverted amounts as of June 30th will be loaded into the budget system. For the current year, the system will list the amount reverted to date.

- Less Restricted (All Funds) – For the prior three fiscal years, the actual year end amount remaining in expenditure restriction at the end of the fiscal year will be shown, if applicable. Restricted amounts do not include the statutory reserve. For the current year, the system will list the amount restricted to date, noting that "as of" date in the table.

- Less Transfers Out – For the prior three fiscal years, the actual year end transfer out amount is shown. Transfers out include appropriation authority moved to another appropriation (for example, flexibility was utilized to move authority). For the current year, the system will list the transfer out amount to date.

- Plus Transfers In - For the prior three fiscal years, the actual year end transfer in amount is shown. Transfers in include appropriation authority moved from another appropriation (for example, flexibility was utilized to move authority). For the current year, the system will list the transfer in amount to date.

- Budget Authority (All Funds) – Budget authority equals the appropriation amount less the amount reverted, less the amount restricted, less transfers out, plus transfers in.

- Actual Expenditures (All Funds) – For the prior three fiscal years, the actual year end expended amount will be shown. For the current year, the system will list "N/A."

- Unexpended (All Funds) – Unexpended equals the budget authority less the actual expenditures. For the current year, the system will list "N/A".

Unexpended, by Fund – Unexpended amounts by fund should total to the Unexpended (All Funds) amounts.

NOTE: If you would like to add notes to this table, you can do so by adding them to the Narrative by Budget Unit form.

CORE RECONCILIATION DETAIL

The Core Form & Reconciliation & Exp Detail Report will include the Core Form, the Core Reconciliation, and the Summary of Core by Expenditure Type (Buckets) Reports altogether.

NEW DECISION ITEM REQUESTS

Enter all New Decision Item (NDI) requests into MoBGT as part of the October 1 budget submission. While creating and completing an NDI request, please utilize the following guidelines and other relevant notes about changes to the process:

FUNDING ELIGIBILITY

- General Revenue and GR lookalike funding is available only for mandatory Fiscal Year 2028 New Decision Items. Departments may also request New Decision Items funded with Federal or Other funds, including non-mandatory items, provided those funds are not GR lookalikes.

  Confirm the fund source for each New Decision Item before submission. Contact your B&P analyst with any question about whether a specific fund is treated as a GR lookalike.

NDI RANKING AND TOTAL RANKING

- **Ranking of department new decision items other than any statewide decision items should begin at 5.** Note that rank 1 is reserved for core items and ranks 2-4 are reserved for the use of the Governor. Also enter the total number of NDIs requested in the appropriation field.

AMOUNT OF REQUEST

- Include amounts sufficient to cover probationary salary increases for a new position. For example, if the department typically provides a certain percentage increase after successfully completing the probationary period, the requested amount should be the starting salary plus that increase.

- Do not provide specific “other funds” detail other than listing the “other fund” names and fund numbers below the summary table. Include a second summary table with Governor Recommendations in the January submission.

- The estimated fringe benefits in this table are for informational purposes only.

FRINGE BENEFIT RATE

- MoBGT includes a field to input the fringe rate for an NDI request. Users will populate this field with a decimal. For example, if you input “0.05”, the system will display “5%”.

- Fringe benefits are budgeted in Appropriation Bill 5 except for certain fringe benefits for MoDOT, the Highway Patrol and Conservation.

- Departments with different fringe benefit rates should change that figure to reflect the appropriate fringe benefit rate.

- The overtime fringe rate differs from the regular personal service fringe rate.

CATEGORIZATION OF REQUEST

Categorize each new decision item request based on the type of request. These fields allow the department to indicate the category(ies) of the new decision item to allow readers to easily identify the type of decision item.

- Use rows 8, 9, 10, and 11 on the Edit New Decision Item Details tab for each decision item and choose the appropriate category.

- Enter the category(ies) that best fit the new decision item requests.

- Users may choose up to three categories.

See the table below for a brief description of each category:

Request Category	Description
Legislation	Based on legislation passed by the General Assembly.
New Program	A new initiative or program. If the new program was legislatively authorized, the new legislation category should also be checked.
Fund Switch	To replace one funding source with a different funding source.
Federal Mandate	Items associated with federal mandates.
Program Expansion	To enhance or expand a current program.

Cost to Continue	To maintain or continue funding an item from the previous fiscal year. The cost to continue box should not be checked for requests to expand a program. (The program expansion category should be checked for such requests.) A common cost to continue request would be for the cost to continue funding of a supplemental request, or when an item is funded for only part of the year during the current fiscal year.
GR Pick-Up	The original funding source is no longer available and general revenue funding is necessary to continue the program.
Space Request	Any real estate requests.
Equipment Replacement	Any requests to replace equipment, including vehicles and office equipment.
Pay Plan	Any pay plan requests, including cost of living and within grade requests.
Other	Any decision items that don't fit into the previously listed categories. If this category is utilized, add a brief description of the category of decision item being requested on the line provided.

WHY IS THIS FUNDING NEEDED?

- Note: this is a text field limited to 4,000 characters.

- Use this section to provide a specific explanation of the request and why the new funding is needed and what the consequences will be if the item isn't funded. Explain the specific problem, issue, or concern this item is intended to address. "Problem" normally means a department is unable to serve the public adequately or has determined a better way to do so. Simply saying the department does not have enough money is not an appropriate problem statement. More appropriate statements might be "50,000 Missourians are currently homeless," or "The department's 20-year-old licensing system prevents quick turn-around for license applications and renewals."

- Tailor explanations in this section based on the category assigned to the new decision item in section 2 (categorization of request). For example:
    - New Legislation – include a description of the statutory authorization for the request.
    - New Program – explain the requested program, how the idea for the program was generated, and why the program is needed.
    - Fund Switch – provide details on the current specific fund(s) and amount(s) along with the reason for switching the funding source.
    - Federal Mandate – provide a detailed description of the federal mandate, including any federal statutory or regulatory references.
    - Program Expansion – explain the current program and why an expansion is needed.
    - Cost to Continue – explain the supplemental or other item that is necessitating the cost to continue.
    - GR Pick-up - explain the origination of the program, the reason for the loss of the original funding source, and why the program should continue.
    - Space Request – explain the need for additional space, how much space is needed, where the space is needed, and how many FTE are involved.
    - Equipment Replacement – explain the status of the current equipment and why replacement equipment is needed. If replacement vehicles are requested, the department should note that the

replacement has been approved by the State Fleet Manager. No replacement vehicles should be requested without prior approval from the State Fleet Manager.

DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT

- Note: this is a text field limited to 4,000 characters.
- For new decision items, budget analysts and General Assembly members who review agency budgets need to understand how the request is formulated and may need to do calculations for various alternative approaches. Therefore, describe the detailed calculations and assumptions used to calculate the funding and FTE requested amounts.
- Cite the data sources or standards used so budget analysts can review the methodology.
- Where applicable, also explain the rationale for fund splits. Also, detail the one-time portions and how the amount(s) was calculated.
- Detailed calculations should be shown to avoid having to provide supplementary backup documentation, including assumptions used, match rates, and any other information you used in the calculation of your request. If the calculation is extensive, submit any spreadsheets or data utilized in the calculation of the request with the October 1 submission to the appropriate analyst(s).
- Detail any considered alternatives (such as outsourcing or automation).
- If the request is based on new legislation, indicate if the amount matches the fiscal note. Provide an explanation if the amount does not match the fiscal note.

CORE DECISION ITEM INITIATIVE

Decision Item Initiative numbering is intended to make it clear when core changes and NDIs are related. This ensures that if a decision is made to not recommend a core change or NDI that is related to another change, decision makers are able to clearly see all corresponding decisions together. This may help prevent mistakes due to lack of information. For example, if a fund swap is being proposed by core reducing authority from one fund source and an NDI is requested to add authority from another fund to offset the reduction, but the fund swap is not recommended by the Governor, House, or Senate, the corresponding core reduction can be undone.

The number should coincide with any Core Change that was entered related to the NDI. If there is no core change associated with the NDI, then leave this field blank.

FLEXIBILITY REQUEST FORMS

OVERVIEW

Agencies interested in retaining their current flexibility or increasing their flexibility contained in the Fiscal Year 2027 budget should work closely with B&P to develop clearly articulated rationale and justification for this request.

Flexibility must be requested each year, even if approved in the prior year. Therefore, agencies must complete the Flexibility Request Form to justify and seek approval to continue any flexibility that was received for Fiscal Year 2027 and to request any new or increased flexibility.

FLEXIBILITY BUDGET REQUESTS

- Agencies must complete the Flexibility Request Form to document the flexibility budget request and provide justification. The Flexibility Request Form is available on B&P's website on the 2028 Budget Instructions page.

- The Flexibility Request Form should be placed behind the associated Core Decision Item Form in the agency's budget submission.

- Agencies must present the request to the House Appropriations Committee, House Budget Committee, and Senate Appropriations Committee as part of their budget presentation.

- The House Budget Committee and Senate Appropriations Committee must approve any request directing their staff to write appropriations bills with flexibility.

COMPILING THE BUDGET BOOK IN MOBGT

- When creating the budget book, agencies should utilize the Report Packages cluster in Narrative Reporting.
- Department budget books are carried over in MoBGT from the prior year. Departments are responsible for making any necessary updates to this report package.
- Please contact the MoBGT Administrators if you require assistance.

BUDGET BOOK FORMATTING

- 8 ½ x 11 paper, double-sided.
- The October 1st budget book submission does not need covers, dividers, or binding, but should be three-hole punched.
- The Governor's Recommendation budget book submission should be in bound format and tabbed.
- Each bound or three-hole punched book should be limited to 800 pages (400 double-sided pages). Books more than this limit should be split. Agencies should work with their Document Solutions Customer Service Representative to identify potential breaks.
- The October and Governor Recommendation submissions should also include a web-ready, searchable, bookmarked PDF version of the budget book.

BUDGET BOOK PRINTING

To ensure high print quality and reduce the cost and time to print budget books, agencies should submit electronic files to Document Solutions as outlined below. January budgets will be printed in order of presentation to the House/Senate. October budgets will need to be scheduled with your Document Solutions Customer Service Representative (click link below for CSR list).

The Document Solutions Graphics team is also available to help agencies that need basic training on formatting PDF documents.

- Grayscale format
- Include page numbers
- Include ½" margin on all sides to allow for punching/binding
- On October budgets, when there is a 1/2" margin and the budget will be 3-hole punched, centered page numbers will get punched out.
- Set PDF document properties using the following steps:
  - File/Properties
  - Initial View Tab
  - Navigation Tab: Bookmark Panel & Page; Page Layout: Single Page; Magnification: Fit Height or Fit Page
- Files should be submitted via email; direct message via Teams or Webex; USB drive; or the MO FTP site (contact OA/ITSD to obtain username and password at 573-751-3889 or by email at oa.movit@oa.mo.gov

during normal business hours or for after business hours at 573-751-1550 or by email at sdcoper@oa.mo.gov)

- Once submitted, Document Solutions will provide a proof back to the agency for review and approval. Once the approved proof is received by Document Solutions, the budget will be printed.

- All scheduling/coordinating and specific printing questions should be routed through your Customer Service Representative (CSR). A list of CSRs is available on the Document Solutions website.

- Budget and Planning will coordinate with Document Solutions on prioritization to meet House and Senate hearing schedules.

- Each bound or three-hole punched book should be limited to 800 pages (400 double-sided pages). Books more than this limit should be split. Agencies should work with their Document Solutions Customer Service Representative to identify potential breaks.

- To assist departments, tabs may be submitted separately, and Document Solutions will place the tabs into the budget book PDF as specified by the agency, either with a tab layout page or a printed sample of where the tabs should go. If Document Solutions will be preparing tabs, please provide exact language to appear on all tabs along with page numbers where each should be placed (Graphic design charges will apply).

SUBMISSION OF THE BUDGET BOOK

DEPARTMENT REQUEST

- Budget and Planning: 3, three-hole punched, paper copies and a PDF, searchable and bookmarked version submitted through the budget submission portal (https://forms.office.com/g/SgQdi1kZgJ) or emailed to BPMail@oa.mo.gov. Paper copies for B&P should be sent to the State Capitol, RM 124.

- House Appropriations: 34, three-hole punched, paper copies

- Senate Appropriations: 2, three-hole punched, paper copies

NOTE: These numbers can be subject to change. B&P will communicate with agencies should such changes occur.

GOVERNOR'S RECOMMENDATION

- Budget and Planning: 3 tabbed, bound, paper copies and a PDF, searchable and bookmarked version submitted through the digital submission portal (https://forms.office.com/g/SgQdi1kZgJ) or emailed to BPMail@oa.mo.gov. Paper copies for B&P should be sent to the State Capitol, RM 124.

- House Appropriations: 34, tabbed, bound, paper copies

- Senate Appropriations: 18, tabbed, bound, paper copies

NOTE: These numbers can be subject to change. B&P will communicate with agencies should such changes occur.

PROGRAM DESCRIPTIONS AND DEPARTMENT REPORTS

OVERVIEW

The Program Description Forms and the department overview and report information described in this section are compiled in the budget book; they **are no longer separate submissions**. While the core and new decision item forms provide information on proposed budgetary changes, historical funding levels and expenditures, the Program Description Forms provide more detail on what each program does, including associated performance metrics.

Place each Program Description form behind each Core Decision Item Form that funds the program. Include one form for each program in the core budgeting unit. Where a program is funded by more than one core, include the form behind each core that partially funds the program, with that core's funding and the total program funding clearly visible and the other core appropriations shaded.

STATE AUDITOR'S REPORTS, OVERSIGHT EVALUATIONS, AND FEDERAL AUDITS/REVIEWS

Section 33.270, RSMo, requires budget submissions to include information on the most recent reports done by the State Auditor and evaluations done by the Oversight Division of the Committee on Legislative Research. Complete one form showing State Auditor and Oversight Division reports released over the past three years for applicable programs. The form should also include any federal agency audits/reviews over the past three years.

- Program Name – List the name of the program or the division.
- Type of Report – Indicate if the report is a State Auditor's Report, Oversight Evaluation, or Federal Agency Audit/Review.
- Date Issued – The date the report was issued.
- Website – The website address where the report can be located.

The State Auditor's Reports, Oversight Evaluations, and Federal Audits/Reviews Form is available on B&P's website on the 2028 Budget Instructions page.

MISSOURI SUNSET ACT REPORTS

Sections 23.250 to 23.298, RSMo, specify that new programs created after August 2003 must sunset within six years of their creation and must be reauthorized by the General Assembly. The Committee on Legislative Research is charged with reviewing programs. Complete one form listing all the agency programs subject to the Missouri Sunset Act.

1. Program – List the name of the program.
2. Statutes – Indicate the statutes that establish the program, including sunset language.
3. Sunset Date – The month and year the program sunsets without General Assembly action.
4. Review Status – Indicate if public hearings and/or reviews have occurred or are scheduled.

The Missouri Sunset Act Report Form is available on B&P's website on the 2028 Budget Instructions page.

PROGRAM DESCRIPTION FORMS

Program Description Forms are compiled outside of the MoBGT system and are included in the budget book, behind the Core Decision Item Form for each core budgeting unit that funds the program. We utilize Program Description forms to better manage state programs, and to encourage better communication among stakeholders— Departments, the Governor's Office, the General Assembly, and Missouri citizens.

Form Header
Populate the prompts for Department, AB Section(s), Program Name, and Program is found in the following core budget(s).

1a. What Strategic Priority Does this Program Address?
- Identify which of the department's strategic priorities this program addresses.

1b. What Does this Program Do?
- Explain what problem this program addresses and how.
- Avoid jargon and acronyms.

Performance Measures
- Include significant, pertinent performance measures including:
    - Targeted versus actual performance data for the previous three fiscal years; and
    - Base and stretch performance targets for the current and upcoming two fiscal years.
    - Include comparative benchmarks (from other states, the United States, or the private sector) whenever possible.

2a. Provide an Activity Measure(s) for the Program.
- Is the organization doing what it said it would do?
- Possible Measures: Frequency, rates, number of actions completed, number of clients served.

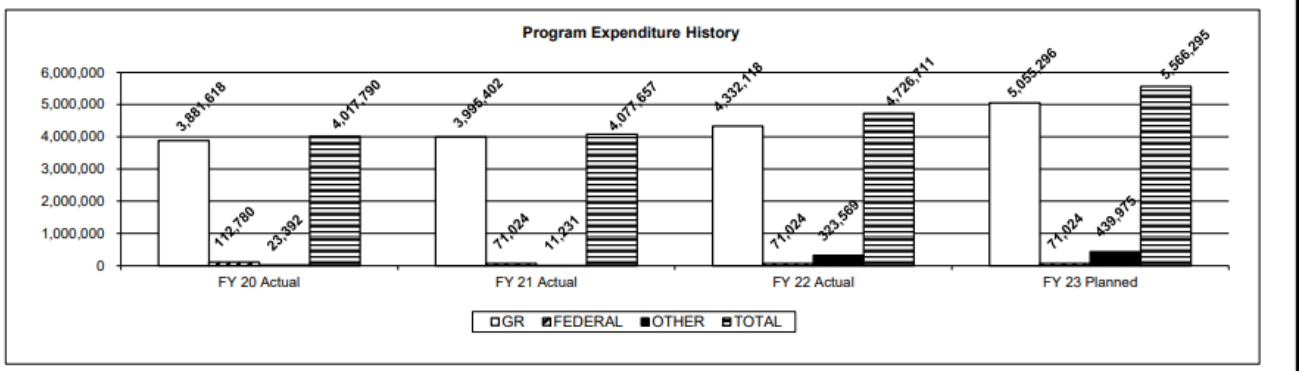
2b. Provide a Measure(s) of the Program's Quality.
- Is the activity done well?
- Examples: Satisfaction levels, assessments against benchmarks.

2c. Provide a Measure(s) of the Program's Impact.
- Is the program working and how well?
- Examples: return on investment, reduction in risk factors, change in behavior, compliance with standards and regulations, proportion of clients or customers showing improved well-being, and success in a targeted population.

2d. Provide a Measure(s) of the Program's Efficiency.
- Is the result worth the amount/cost of effort?
- Examples: Outputs vs. inputs, cost per unit, production and delivery times, and accuracy/error rates.

3. Provide Actual Expenditures for the Prior Three Fiscal Years and Planned Expenditures for the Current Fiscal Year. (Note: Amounts do not include fringe benefit costs.)

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (*Note: Amounts do not include fringe benefit costs.)*



- Enter the data into cells B3 to E6 in the second worksheet of the Excel Program Description Form spreadsheet.

- Do not change the chart other than adjusting the scale

- Using the alternative Word version of the Program Description Form? Complete the Program Expenditure History table in the Excel form and paste into the Word document.

- Multiple core appropriations? Include the total program funding rather than the funding for just that core's portion of the program. The totals in the header's table should match the planned current year expenditures in this section's chart.

4. What are the Sources of the "Other" Funds?

- List the fund names and fund numbers of the "other" funds.

5. What is the Authorization for this Program?

- Include any federal or statutory authorization for the program. Include the federal program number, if applicable.

6. Are there federal matching requirements? If yes, please explain.

- Please note any federal match and/or Maintenance of Effort (MOE) requirements that are linked to the receipt of the federal funds.

7. Is this a Federally Mandated Program?

- Explain the federal mandate in detail, including citations of associated federal laws.

Questions?

If you have additional questions about the Program Description Form or need assistance in developing your performance measures, please contact your assigned B&P analyst.

PROGRAM DESCRIPTION FORM FORMATTING

- 8 ½ x 11

- Web-ready, searchable, bookmarked PDF.

SUBMISSION OF PROGRAM DESCRIPTIONS AND DEPARTMENT REPORTS

- These items are submitted as part of the budget book and are no longer a separate submission.
- They are included in both the printed budget book and the web-ready, searchable, bookmarked PDF version.

OTHER REQUIRED BUDGET SUBMISSIONS

FISCAL YEAR 2027 SUPPLEMENTAL REQUESTS

Overview

Agencies may request mandatory supplemental decision items for the Fiscal Year 2027 budget. Limit FY 2027 Supplemental Requests to those programs and services with significant needs or changes in circumstance that must be addressed in the current fiscal year.

Additional Information and Guidance

- Do not assume a release of the statutory three-percent reserve when determining the supplemental request amount. B&P will make this adjustment for the Governor's Recommendations.

- If a supplemental request impacts several budget units, you may combine the various budget unit requests on one department-wide form, as with pay plans. The request form should clearly identify the specific budget unit amounts along with the total department request. Do not combine dissimilar requests on one form. For example, caseload growth for multiple programs could be combined on one form, but that form should not also include a request for a rate increase cost-to-continue.

- The instructions for completing the Supplemental New Decision Item Request Report are generally the same as those for completing a New Decision Item Request Report with the following exceptions:

    - No ranking is required.
    - Note the original Fiscal Year 2027 Appropriation Bill Section, if applicable.
    - If requesting FTE, include the number of positions associated with these FTE. (See example of this calculation below)
    - If requesting FTE, include the number of months needed for these positions.
    - No categorization is required.
    - Request any ongoing costs as a separate cost-to-continue Fiscal Year 2028 new decision item.
    - For Department Request, the requested amount should be the total amount needed. Do not adjust for available statutory 3% reserve. Releases of statutory reserves will be accounted for in Gov Rec.

- Calculating Positions and FTE:

    - POSITIONS – The number of positions is the actual number of people you plan to hire. For example, if the request is for 3 research analysts, the number of positions is 3, whether the positions are full time, or not.

    - FTE – The number of FTE is the annualized number of positions requested. For example, if the request is for 3 research analysts for 6 months, the number of FTE would be 1.50 FTE or 3 positions for ½ a year (3 positions * six months divided by 12 months (or 3*6/12) = 1.50 FTE). If the request is for 16 research analysts for 3 months, the number of FTE would be 4, or 16 positions for ¼ of a year (16*3/12 = 4).

Submission of Fiscal Year 2027 Supplemental Requests

- Enter all Supplemental requests in the MoBGT system as part of the October 1 budget submission.

- Submit Supplemental requests as a separate submission alongside the Fiscal Year 2028 Department budget book. B&P will compile a statewide Supplemental budget book within MoBGT. Please submit both a printed copy and digital copy of your department supplemental requests.

- Supplementals do not need to be included in the Governor's Recommendation submission. B&P will compile and print a statewide Supplemental budget book.

APPROPRIATION BILL 20 - ELIMINATED FOR FISCAL YEAR 2028

Overview

Appropriation Bill 20 is eliminated beginning with Fiscal Year 2028. Remaining appropriation authority for AB 20 projects will be moved to the reappropriations bill. Departments no longer submit separate AB 20 core request or program description forms. No department action is required for AB 20 in the Fiscal Year 2028 budget request; this section is informational only.

- No requests for additional funding from ARPA State Fiscal Recovery Funds shall be included in the department request.
- B&P will identify the project authority that must be reappropriated. Departments that wish to propose changes to former Appropriation Bill 20 items may contact their B&P analyst.
- No separate AB 20 submission is required with the Fiscal Year 2028 budget request.

FUND FINANCIAL SUMMARIES

Overview

The Fund Financial Summary Forms (FFS) provide detailed annual revenue and expenditure data for each fund, as required by Sections 33.240 and 33.250, RSMo.

Additional Information and Guidance

- All reports should be completed in the MoBGT System.
- The department assigned to complete a FFS for a particular fund is responsible for reporting all appropriations and resources for that fund across all departments. A complete, agency-by-agency list of every fund requiring a Fund Financial Summary can be found in the Addendum - Fund Financial Summary Responsibilities section of the document.
- Any departments who are spending from funds administered by another department should notify the reporting department of any new/additional spending requests from the fund.
- MoBGT will automatically update anticipated spending across all departments; however, coding must be completed in the system to accurately reflect anticipated reductions or increases. Departments should coordinate to discuss changes to appropriations from their assigned funds if necessary.
- No fund should have a negative Ending Cash Balance unless it is at real risk of insolvency. If this is the case, you must provide a solvency plan with the form submission. Contact your assigned B&P analyst for additional details.
- Agencies' October fund financial summary submissions should not include capital improvement budget requests. CI requests will be incorporated into fund financial summaries once the Governor's budget recommendations are published in January. Please discuss any exceptions with your B&P analyst.
- More detailed explanation on completing these forms in MoBGT can be found in the Fund Financial Summaries section in this document.

Submission of Fund Financial Summaries

- Forms will no longer be incorporated as a part of the budget book submission.
- A statewide FFS report has been built in Narrative Reporting for B&P and the General Assembly to pull Fund Financial Summaries electronically.
- Forms with Department Request information are due one week after the October 1st Department Request submission. Forms with Governor Recommended information will be submitted one week after Governor Recommendations are announced.
- **Departments will finalize their forms and notify the Budget System Administrator when they have completed all forms for their department so the administrator can ensure the correct information is displayed in the Department Request budget stage.**

GENERAL ASSEMBLY FUND FINANCIAL SUMMARY FORM – NO LONGER REQUIRED

In prior fiscal years, the House Appropriations Committee requested a separate spreadsheet with certain information from the Fund Financial Summary (FFS) forms. This process has been automated with a report in MoBGT, and departments are no longer required to submit this information

TAX CREDIT ANALYSIS FORMS

Overview

Pursuant to Section 33.282.2, RSMo, each department authorized to offer deductions, exemptions, credits, or other tax preferences shall submit the estimated amount of such tax expenditures for the fiscal year beginning July 1st of the following year and a cost/benefit analysis of such tax expenditures for the preceding fiscal year. The Budget Director will then submit the forms to the Senate Appropriations Committee and the House Budget Committee. The Tax Credit Analysis Form will fulfill each department's statutory obligation.

Additional Information and Guidance

- More detailed explanation on completing these forms can be found in the Addendum - Tax Credit Analysis section in this document.
- The Tax Credit Analysis Form is available on B&P's website on the 2028 Budget Instructions page.

Submission of Tax Credit Analysis Forms

- Submit electronic copies to Jennifer Lewis in B&P (Jennifer.Lewis@oa.mo.gov) or through the digital submission portal by October 1st.
    - October 1st Submission: Include FY23, FY24, and FY25 actuals. Include FY26 and FY27 projections. Leave FY26 (year to date) column blank.
    - January 31st Submission: Fill in FY26 (year to date) column with data from quarters 1 and 2.
- B&P will provide an electronic copy of all submissions to the General Assembly Appropriations and Oversight staff and will post them on the B&P website.

COMPREHENSIVE FLEXIBILITY SUMMARY FORM

Overview

The Comprehensive Flexibility Summary Form is a separate, electronic submission from the Flexibility Request Form which is included in the budget book. This comprehensive document is utilized to comprehensively review flexibility for decision-making. Additionally, the document is often utilized by B&P analysts to communicate Governor's Recommendations on budget flexibility.

Additional Information and Guidance

- The Comprehensive Flexibility Summary form is available on B&P's website on the 2028 Budget Instructions page.

Submission of Comprehensive Flexibility Summary Forms

- Submit electronic copies of the summary form to B&P, House, and Senate by October 1st. Resubmit updated forms to your assigned B&P, House, and Senate analysts two weeks after Governor Recommendations are announced. Departments should coordinate with their assigned B&P analyst to confirm that the sheet accurately reflects the Governor's recommended flexibility.

Requesting Use of Flexibility During the Current Fiscal Year

If the flexibility is approved, agencies may transfer authority between the appropriations upon approval from the Division of Budget and Planning and notification to the General Assembly.

For example, if 20 percent flexibility is allowed between personal service and expense and equipment, up to 20 percent of the personal service appropriation may be transferred and used for expense and equipment. Likewise, up to 20 percent of the expense and equipment appropriation may be transferred and used for personal service.

If flexibility language is approved, agencies are required to do the following to utilize flex:

1. Get approval of the requested flex usage from the assigned B&P analyst;

2. Submit notification of the flexibility usage to the House and Senate Appropriations staff (administrative assistant and assigned analyst) and assigned B&P analyst along with a General Assembly Flexibility Report Form of all flexibility used since the beginning of the fiscal year.

NOTE: The Comprehensive Flexibility Summary Form and the General Assembly Flexibility Report Form referenced above are available on B&P's website on the 2028 Budget Instructions page.

DEPARTMENT ORGANIZATION CHARTS

Overview

Department Organization Charts are intended to provide an overview of the structure of the department.

Additional Information and Guidance

- Include the effective date of the structure represented on the organizational chart.

Submission of Department Organization Charts

- Submit an electronic copy of the most recent organization chart showing the salaries and employee names of all employees considered to be part of the management team to your assigned B&P, House,

and Senate analysts by October 1st.

- Submit an updated chart to your assigned B&P, House, and Senate analysts after Governor Recommendations are made public if there are any changes.

- Submit an Excel spreadsheet listing the salary, job title, and the names of all employees making more than $75,000 per year to the Senate in addition to the organization chart listed above, after Governor Recommendations are made public.

MOBGT

CONTACT INFORMATION

MoBGT Senior Administrator – Matt Bess (Matt.Bess@oa.mo.gov) or 573-751-9308
MoBGT Junior Administrator – Kim Miller (Kim.Miller@oa.mo.gov) or 573-751-9228

BUDGET CODING - HELPFUL HINTS

CODING REMINDERS

- All PS included in NDIs must be assigned to buckets.
- MoBGT will not allow cents to be coded. Agencies must round up to the nearest dollar if necessary.
- The budget request should mirror actual planned spending as closely as possible. To identify which core reallocations may be necessary as part of the core request, compare the prior year expenditures to the requested amount at the job class and budget account class level.
- MoBGT will not allow FTE to be entered with more than TWO decimal places.
- Transfer appropriations are typically coded to your agency's highest-level org. (For example, in DHSS, that would be org 79ZZZZZZZZ). Contact the MoBGT Administrator prior to coding a transfer to a different level org code.
- Code new decision items using existing appropriations or existing budget units at the same level org. (For example, a department using a current appropriation cannot code new decision items to that appropriation at a lower-level org than how the core is currently coded for that appropriation. If a department adds a new decision item at the division level with an existing appropriation that is assigned to the division level org, then the division level org—7920ZZZZZZ level must be used. The new decision item cannot be coded to the department level org—this is the Level 3 org).
- Code PS appropriations only to Personal Service Account Codes.
- Code Transfer appropriations only to BAC 782ZZZZ.
- Prior Fiscal Year one-time expenditures will be automatically core reduced in the subsequent Fiscal Year.

APPROPRIATION NUMBERS

- Use the existing core appropriation number for new decision item requests in the operating, leasing, and supplemental budgets if the item will become part of the ongoing core amount.
- If the decision item needs to be line-itemed separately or is for something not in the current core, (for example, a new training program), the agency should request a new appropriation number (see below). Personal service, expense and equipment, program specific distributions, and transfer appropriations will continue to have separate appropriation numbers.

- To request a new appropriation number, please contact the MoBGT system administrators:
    - MoBGT Senior Administrator – Matt Bess (Matt.Bess@oa.mo.gov) or 573-751-9308
    - MoBGT Junior Administrator – Kim Miller (Kim.Miller@oa.mo.gov) or 573-751-9228

- These appropriation numbers directly affect the information and budget control in the financial system. Agencies should give serious consideration to the impact of assigning appropriation numbers in the budget system.

- All membership dues $70,000 or greater for a single membership must have separate appropriation numbers, but do not need a separate budget unit unless the department prefers.

BUDGET ACCOUNT CLASSES (BAC)

The budget account classes establish budget controls in the financial system. Request the applicable BAC for each appropriation and code at least $1 to each BAC that could be used during the fiscal year. Each BAC amount should reflect planned agency expenditures. If you include at least $1 in a BAC, expenditures can be charged to that BAC and you will not need to add BACs after the budget has been loaded into the financial system.

- ITSD consolidated agencies should not reallocate core funds to budget account class 648ZZZZ (computer equipment) but may transfer funds to the Information Technology Services Division (ITSD) in the Office of Administration for computer equipment needs.

New decision item requests may include BAC 648ZZZZ (computer equipment). If the new funding is included in the final budget, transfer the ongoing funds to ITSD in the next fiscal year.

CORE BUDGET REQUEST

Budget year requests should reflect planned agency expenditures. The core budget request should show the appropriate budget account classes based on the proposed spending plan. Changes in current year amounts reflected in the MoBGT reports are prohibited unless an error occurred. Contact the MoBGT Administrator to request a change.

A description for each core change is required on the Edit Core Change Detail tab. These descriptions are visible in MoBGT and will appear on the Core Budget Changes by Decision Item report. Various entities view these reports, so keep the descriptions clear and concise.

CORE DECISION ITEM NUMBERS

The system will automatically assign Core Decision Item numbers based on the type of core. The numbers will start with the letters listed below (CTI, CTO, CRD, CRA), followed by the agency number, then a sequence number. For example, CRA.35B.001 or CTO.11B.001.

DI	Type	Description
CTI	Transfers In	Used for amounts transferred in from another department
CTO	Transfers Out	Used for amounts transferred out to another department
CRD	Core Reductions	Used for reductions other than for one-time amounts
CRA	Core Reallocations	Used for moving amounts within the department whether it is within a single budgeting unit or across multiple budgeting units. These should net to zero within the department. Reallocations ($ or FTE) should not be made between fund types. Each CRA number should net to zero. Exceptions should be rare and discussed with your B&P analyst.

CORE REALLOCATIONS

Core reallocations should be between the same fund type, (GR to GR or federal to federal), so the net is $0 and 0 FTE by fund type. Rather than request a core reallocation between different fund types, the proper procedure would be to core cut one fund type and ask for a new decision item for the other fund type. Any exceptions to this procedure should be discussed with your assigned B&P analyst prior to coding the reallocation in MoBGT. Reallocations between EE and Personal Service should also be discussed with your assigned B&P analyst prior to coding in MoBGT. A brief explanation of any reallocation is required on the Edit Core Change Detail tab of the core change form.

Additionally, each core reallocation decision item number should net to zero. Generally, departments should not use separate core decision numbers for reallocations “in” and reallocations “out”. Exceptions should be rare and discussed with your B&P analyst.

ONE-TIME EXPENDITURES

- Identify the ongoing and one-time costs of any proposed expenditure requests. For example, identifying ongoing maintenance costs for proposed equipment purchases ensures appropriate evaluation of the cost effectiveness and rationale for the request.

- One-time amounts are entered separately in MoBGT. If an agency has a request for $1,250,000 of which $250,000 is one-time, the request will be entered as $1,000,000 FY-27 Year 1 amount and $250,000 as FY27 Year 1 One Time Amount FY26 Year1 nonrecurring.

- The MoBGT system will automatically reduce the core amount for any one-time amounts from the prior year.

DECISION ITEM RANKING

All core budget requests will be ranked 1. Ranks 2, 3 and 4 are reserved for the use of the Governor for statewide decision items. **Ranking of the department new decision items other than any statewide decision items such as pay plan should begin at 5**. This assists decision makers by indicating the department’s priority ranking for increase requests. Supplemental requests should not be assigned a rank.

NEW DECISION ITEM DESCRIPTION

Add a description of each new decision item to the 12th row of the Edit New Decision Item Details tab in MoBGT. **The Governor's Office, Budget and Planning, and the General Assembly use the descriptions; therefore, the descriptions should be clear and concise.** MoBGT allows for 4,000 characters.

Use the "DI Review with Text" report to ensure your description is accurate and provides the information needed for decision-makers.

CATEGORIZATION OF NEW DECISION ITEM REQUESTS

Categorize each new decision item request based on the type of request. Use rows 8, 9, 10, and 11 on the Edit New Decision Item Details tab for each decision item and choose the appropriate category.

DECISION ITEM INITIATIVE NUMBERING

The purpose of Decision Item Initiative Numbering is to make it clear when core changes and/or NDIs are related. This ensures that if a decision is made to not recommend a core change or NDI that is related to another change, decision makers are able to clearly see all corresponding decisions together.
For example, if a fund swap is being proposed by core reducing authority from one fund source and an NDI is requested to add authority from another fund to offset the reduction, but the fund swap is not recommended by the Governor, House, or Senate, the corresponding core reduction can be undone.

- All core changes should have an initiative number assigned. Only NDIs that are linked to a core change should have an initiative number assigned. If an NDI is related to a core change, assign the same initiative number as the core change. If there is no core change associated with the NDI, then leave this field blank.

- This field is utilized to group items in MoBGT report 15, Core Budget Changes by Initiative. It can be useful for departments to pull this report to make sure that initiatives are grouped together appropriately.

- Additionally, for dollars transferred between departments, a unique numbering is to be entered as text in the row Core Decision Item Transfer In Out Code. The numbering should be the agency's two-digit number **that is receiving the funding and then the two-digit number for the agency sending the funding.** For example from DPS to OA, 6735, and if there is more than one transfer, 6735.1 and 6735.2. Both agencies need to enter the same number so that a report can be generated.

SUPPLEMENTAL REQUESTS

Do not assume a release of the Governor's statutory reserve when requesting supplemental needs. Request the full amount needed.

OVERTIME

Certain agencies use separate Appropriation Bill sections for overtime appropriations. The requirement applies to nonexempt state employees providing direct client care or custody in facilities operating on a twenty-four-hour, seven-day-a-week basis in the Department of Corrections, Department of Mental Health, Division of Youth Services in the Department of Social Services, and the Veterans' Commission in the Department of Public Safety. **Note that the fringe rate for overtime differs from the fringe rate**

for regular personal service appropriations.

ESTIMATED APPROPRIATIONS

Estimated appropriations should not be included in the department request.

CENTRAL COST ALLOCATION PLAN, ERP COST ALLOCATION, AND WORKERS' COMPENSATION COSTS TRANSFERS

Central administrative costs and ERP costs will be allocated to the appropriate funds based on the established allocation calculation. Workers' compensation costs paid by General Revenue will be reimbursed from the appropriate fund based on prior year actual expenditures. B&P will adjust the appropriated transfer amounts in the Governor Recommendations as needed.

HELPFUL MOBGT REPORTS

Below is a listing of reports available to MoBGT users. These reports can be run in three formats: Excel, HTML, or PDF. It is suggested that users set their user preferences: User Preferences, Reports, check pov box. This will allow users to change report dynamics as well as report formats.

Ad Hoc Reports Cluster

- **Fund Financial Summary**: Provides information by fund on revenues, expenditures, and cash balances
- **DI Review w/Text:** Provides a list of decision items with descriptions by fund type.

Core Reports

The three reports below are included in the budget book. They can be run individually in MoBGT but should be run together as one report in Narrative Reporting (Core Form & Reconciliation & Exp Detail) for inclusion in the budget book.

- **01-Core Form:** Provides a summary of the core request by account class, core description, program listing, and financial history.
- **05-Core Change Detail: Provides a list of core changes by appropriation and decision item.**
- **14-Core Change by Type for $ and FTE:** Provides a list of core changes by appropriation.

Hierarchy Reports

- **11-Approp Hierarchy:** Provides a list of appropriations by section and budget unit.
- **12-Agency/Org Hierarchy:** Provides a list of budget orgs.
- **13-Fund Hierarchy:** Provides a list of funds by type (GR, Fed, and Other).
- **19-Job Class Hierarchy:** Provides a list of job classes.

Reports Cluster (Shared Reports)

- **Negative Appropriations $ and FTE**: Agencies should run this report once all coding is completed in MoBGT to verify there are no negative appropriation dollar amounts or negative FTE amounts.
- **04-Buckets Request Summary:** Provides a summary of core amounts by account code and stage.
- **07-Coding Detail with FTE:** Provides detailed information by Appropriation Bill Section, Decision Item, Budget Unit, Appropriation Number, Appropriation Name, Fund, Fund Type, Organization, Account, Job Class, Count/Non-count, Appropriation dollar amount, and FTE amount.
- **17-Appropriation Bill Grid:** This report lists Appropriation Bill Section, Budget Unit, Appropriation Number, Appropriation Name, Fund, Fund Type, Count/Non-count, Appropriation

dollar amount, and FTE amount.

- **17b-Appropriation Bill Detail:** Provides totals by Appropriation Bill Section, Appropriation, Fund, and Account type.
- **18-Decision Items Ranking**: Provides decision item totals by budget unit and rank.
- **22-Decision Item Selection**: Provides decision item totals by budget unit and fund type.
- **26-Operating Summary**: Provides totals by account type (PS, EE, PD, TRF) and stage.
- **30-Operating Tracking**: Provides amounts by budget unit, appropriation, and stage.

Narrative Reporting (EPM-19)

- **Coding Detail Report:** Provides a detailed breakdown of coding structure by decision item and stage.
- **Core Form & Reconciliation & Exp Detail**: This is the core document that is included in the budget book. It is a combination of three MoBGT reports and includes the Core Form, Core Change Detail, and the Buckets Request Summary.
- **Fund Financial Summary for Budget Books**: This report is the summary page (first page of the FFS report) and is included in the budget book.
- **Job Class Report**: Provides amounts by job class and fund type.
- **NDI Report:** This report is the New Decision item document that is included in the budget book.
- **Supplemental NDI Report:** This report is the Supplemental New Decision item document that is included in the budget book.
- **Total By Division Within Department**

ADDENDUM - FUND FINANCIAL SUMMARIES

For the agency-by-agency list of funds requiring a Fund Financial Summary, see Addendum - Fund Financial Summary Responsibilities, beginning on page 69.

The following provides guidance on completing 2- FFS – Details narrative fields in MoBGT:
Revenue Source

- Provides a description of the revenue source to the fund. Include any constitutional/statutory citations or other explanations of the basis for this revenue.
    - Include information on timing of revenue receipts into the fund, e.g., monthly, quarterly, annually, etc.

Fund Purpose

- Include all eligible uses for the fund either statutorily or through administrative rules.

Explanation of Unexpended Appropriation Amount

- Provide a detailed explanation of "Unexpended Appropriation Amount".
    - Clearly identify which portions are the result of statutory reserves, Governor's Expenditure Restriction, and/or unexpended amounts due to over-appropriation.

Explanation of Other Adjustments

- Provide a detailed explanation of "Other Adjustments".
    - This portion can be used, as needed, to explain any other adjustments beyond those included in the unexpended appropriation or not outlined below.

Explanation of Outstanding Projects

- Provide a detailed explanation of "Outstanding Projects" associated with the fund. **Please provide an itemized list of estimated project timelines and anticipated completion dates.**
    - Outstanding projects include any budgetary items where the resources have already been committed but that have not progressed to a point where expenditures are complete or items awaiting final authorization on pending contracts.
    - For example, if a construction project has been approved but will not use current appropriation authority, enter that amount here.

Explanation of Cash Flow Needs

- Provide a detailed explanation of the "Cash Flow Needs" amount in the box provided.
    - Cash flow needs should include what is needed to fund staff and other program costs until revenues are next available.
    - The amount of cash flow need may vary depending upon the fund; therefore, solid justification for the planned cash flow need is important. Detailed information on the calculations and assumptions used to generate the cash flow amount should be included.
    - For example, a normal cash flow need may be one payroll cycle and a portion of the E&E appropriation. If a fund receives a significant portion of its revenue in the fourth quarter of the fiscal year, the cash flow need could be much greater.

Other Notes

- Provide any additional information pertinent to the fund analysis in the "Other Notes" section.

The following provides guidance on completing 1 – Revenue Entry, 2 – FFS Balance Adjustments, and 2 – FFS – Approp Adjustments data fields in MoBGT:

Revenue Entry

- Prior year actual revenues will already be loaded into MoBGT.

- Departments are required to enter the current year and budget year estimated revenues.

Balance Adjustments

- The Treasurer's June 30th balance should be automatically populated by MoBGT.

- **Misc. Payables -** Enter the amount of any miscellaneous payables. These payables are for expenditures that posted to an appropriation, but the cash was not paid out until the next fiscal year. See the Liabilities, Reserves, and Fund Balances section in the Inception to Date column of the F100 report (instructions for accessing this report are below).

- **End of Lapse Period Cash Balance -** Enter the cash balance after the lapse period. The F100 report in MOBIUS will contain the necessary information. Select the lapse period ending F100 report for Fiscal Year 2026 for the applicable fund (7/31/2026) (instructions for accessing this report are below).

- **Unexpended Appropriation -** For prior year appropriations, this is based upon total appropriated amount minus the total actual spending. For Current Year, Dept Request, and Gov Rec Columns, if an agency chooses to estimate lapse, enter the estimated lapse amount.

- **Other Adjustments to Revenues or Expenses –** Enter any other adjustments as necessary; however, please describe the nature of such adjustments in the relevant narrative fields.

- **Outstanding Projects** - Enter the amount of unappropriated obligations against the fund. For example, if a local wastewater construction project has been approved but will not use current appropriation authority, enter that amount here.

- **Cash Flow Needs** - Since many funds do not receive new revenue before payments must be made, the agency should estimate the amount of the cash balance that will be needed for cash flow purposes. The calculation for the cash flow amount must be included in the Cash Flow Needs notes section of the fund financial summary.

Approp Adjustments

- This tab was created in case of a return to a two-year appropriation bill, where reductions could be made to reflect partial spending of a two-year appropriation.
- Adjustments would be entered into the designated column to the right of the displayed approp amount.

OTHER CONSIDERATIONS

Fringe Expenditures

- In years when the fringe costs change little from the previous fiscal year, departments can assume that fringe costs remain constant from prior year actual expenditures.
    - **The fringe amounts should be realistic estimates and should not just match what is coded in MoBGT.**

- Department request and Governor recommended fringe amounts should reflect any requested/recommended increases or decreases in staffing levels.

- Departments should review estimated fringe costs to make sure that fringe costs for existing staff are not artificially inflated. This can sometimes happen when the full fringe percentages are applied to total personal service appropriations, without considering history, turnover, or vacancies.

Accessing MOBIUS reports

MOBIUS reports can help departments review and complete FFS. All departments have access to MOBIUS or can request it through the normal SAM II Security Access form.

To obtain the MOBIUS reports:

1. Navigate to mobius.mo.gov
2. Select your agency's data repository
3. Log in with your SAM II credentials
4. Navigate to "Content Classes"
5. Select the report you need (OFN17R1M is a monthly cash activity report and F100 is a balance sheet)
6. Open the report version for the period you need
7. A recall may be required, and if so, it will be requested, and you will have to wait until the status is changed to "Available."
8. To find a specific fund, use the search function and enter the fund number

ADDENDUM - INFORMATION TECHNOLOGY REQUESTS

ITSD Equipment and Expenses for FY 2028	ALL AGENCIES			
Equipment	**Desktop**	**VDI**	**Laptop/Notebook**	**Tablet**
Computer Device	683.28	-	842.92	1,352.00
Monitor (24 inch)	161.20	161.20	161.20	161.20
Maintenance			-	
Docking Station			145.00	176.80
Security/Archive/Backup	16.84	16.84	16.84	16.84
Workstation management/support software licenses	80.00	80.00	80.00	80.00
Hard drive encryption software	-	-	-	-
Unified Communication Phone	168.84	168.84	168.84	168.84
Unified Communication License	-	-	-	-
Total ONE-TIME Equipment Cost	**$ 1,110.16**	**$ 426.88**	**$ 1,414.80**	**$ 1,955.68**
* Additional Options				
Second Monitor	161.20	161.20	161.20	161.20
Expenses (ongoing)				
VDI annual charges (includes Office 365)		402.72		
Microsoft-G3 License (includes G3 and Exchange)	514.44		514.44	514.44
Microsoft-F3 License	167.28		167.28	167.28
Exchange License (For disabled accounts that are required)	73.20		73.20	73.20
Adobe Acrobat Pro	45.76	45.76	45.76	45.76
Adobe Creative Cloud All Apps	1,255.38	1,255.38	1,255.38	1,255.38
Adobe Creative Cloud Single Apps	555.36	555.36	555.36	555.36
Adobe Captivate	436.80	436.80	436.80	436.80
Adobe Presenter	394.40	394.40	394.40	394.40
Unified Communication Services	176.88	176.88	176.88	176.88
AD & Exchange	110.88	110.88	110.88	110.88
Network	5.16	5.16	5.16	5.16
Internet	25.68	25.68	25.68	25.68
Computer Device Replacement (20% of purchase)	136.66	-	168.58	270.40
Total ONGOING Expense	**$ 3,897.88**	**$ 3,409.02**	**$ 3,929.80**	**$ 4,031.62**
*Additional Memory VDI		48.00		
*Additional VDI Virtual CPU over 2 vCPUs.		84.00		

ADDENDUM - VEHICLE REQUESTS

Vehicle Categories

Category	Sedan Subcategory	Law Enforcement Vehicle Subcategory	Van Subcategory	Light Duty Truck	SUV Subcategory
Sedan	Compact	Tahoe	Minivan (7 pax)	Small/Midsize 4x2, Ext/Crew Cab	Mid, 4x4
Van	Hybrid, Mid	Durango	Cargo minivan	Small/Midsize 4x4, Ext/Crew Cab	Full, 4x4
SUV/Crossover	Electric, Mid	Interceptor Utility	12 Pax	½ ton, 4x2, Reg Cab	Hybrid, 4x4
Light Duty Truck		Responder Sedan (Hybrid)	15 Pax	½ ton, 4x2, Ext/Crew Cab	Crossover
Medium Duty Truck		Responder Pickup	Cargo, full	½ ton, 4x4, Reg Cab	
Heavy Duty Truck				½ ton, 4x4, Ext/Crew Cab	
				½ ton, 4x2 Reg Cab, Alt Fuel	
				½ ton, 4x2, Ext/Crew Cab, Alt Fuel	
				½ ton, 4x4, Reg Cab, Alt Fuel	
				½ ton, 4x4, Ext/Crew Cab, Alt Fuel	
				¾ ton, 4x2, Reg Cab	
				¾ ton, 4x2, Ext/Crew Cab	
				¾ ton, 4x4, Reg Cab	
				¾ ton, 4x4, Ext/Crew Cab	

Vehicle classes shaded require additional justification.

Vehicle Estimates (Model Year 2026)

- **<u>Note that Model Year 2027 prices are not yet available.</u>**

  These are cost estimates for model year 2027 based on anticipated prices changes to model year 2026 vehicle prices which the State currently has on contract. Currently, there is no estimated percentage increase from all manufacturers for model year 2027 pricing. Estimated 15% increase across the board for all vehicles.

Law Enforcement Vehicles

Make	Model	2027 Model Year Estimated Price
Chevrolet	Blazer EV Police Package	$58,500
Chevrolet	Tahoe 2WD Pursuit Utility Vehicle	$59,420
Chevrolet	Tahoe 4WD	$60,500
Dodge	Durango Pursuit All-Wheel Drive SUV	$48,200
Ford	Police Interceptor Utility	$48,550
Ford	Expedition Special Services Vehicle	$56,500

Passenger Vehicles

Make	Model	2027 Model Year Estimated Price
Ford	Escape Sport Hybrid	$37,500
Ford	Explorer 4WD	$49,524
Ford	Explorer Limited Hybrid	$49,050
Ford	Bronco Sport 4x4	$39,260
Chevrolet	Trax FWD	$23,500
Chevrolet	Equinox AWD	$35,445
Chevrolet	Traverse	$49,450
Chevrolet	Tahoe	$69,188
Chevrolet	Chevrolet Express Passenger LS 2500	$48,355
Chevrolet	Chevrolet Express 3500 15 Passenger	$51,887
Ford	Transit 350 LWB, EL, HR, DRW	$63,500
Ford	Expedition	$78,225
Jeep	Compass 4x4	$30,500
Jeep	Cherokee 4x4	$37,665
Jeep	Grand Cherokee 4x4	$46,557
Jeep	Wagoneer	$75,595
Chrysler	Voyager	$35,425
Chrysler	Pacifica	$37,170

Light Duty Truck and Work Vans

Make	Model	2027 Model Year Estimated Price
Chevrolet	Colorado Extended Cab 4x2	$34,200
Chevrolet	Colorado Extended Cab 4x4	$37,300
Ford	Ranger RWD	$33,500
Ford	Ranger 4WD	$35,500
Ford	Maverick Hybrid	$28,459
Ford	Maverick AWD	$31,900
Ford	F-150 XL Regular Cab 4x2	$40,037
Ford	F-150 XL Super Cab 4x2	$43,102
Ford	F-150 XL Regular Cab 4x4	$43,649
Ford	F-150 XL Super Cab 4x4	$47,523
Ford	F-150 Lightning	$74,172
Chevrolet	Silverado 1500 Regular Cab 4x4	$42,215
Chevrolet	Silverado 1500 Double Cab 4x2	$48,869
Chevrolet	Silverado 1500 Double Cab 4x4	$52,605
Ford	F-250 Regular Cab 4X4	$60,231
Ford	F-250 SuperCab 4X4	$55,999
Chevrolet	Silverado 2500HD Double Cab 4X4	$55,409
Chevrolet	Silverado 3500HD Regular Cab 4x4	$61,373
Ford	F-350 Extended Cab 4X2	$48,286
Ford	F-350 Super Cab 4X4	$56,349
Ford	Transit Connect Cargo Van LWB	$68,435
Chevrolet	Express Cargo 2500	$53,439
Dodge	Ram 1500 Regular Cab 4x2	$41,401
Dodge	Ram 1500 Regular Cab 4x4	$45,772
Dodge	Ram 1500 Quad Cab 4x2	$43,412
Dodge	Ram 1500 Quad Cab 4x4	$50,788

DEPARTMENT BUDGET REQUEST FOR EXPANSION VEHICLE

Department	
Division	
Fiscal Year	**2028**

Fund Name	# Vehicles	Fund #	Amount
GR			$0
Federal			$0
Other			$0
Total	0		$0

Instructions

1.) Include one row of data below for each vehicle requested.
2.) Email to assigned OA/Budget & Planning analyst.
3.) Email to State Fleet Manager at kelly.ocheskey@oa.mo.gov

Vehicle Requested					
Make	**Model**	**Cost**	**Fund**	**Brief description of how vehicle will be used. Include additional justification for vehicle class requested if required per vehicle categories tab.**	**What has changed programmatically and/or what new responsibilities require a fleet expansion.**

DEPARTMENT BUDGET REQUEST FOR REPLACEMENT VEHICLE

Department	
Division	
Fiscal Year	**2028**

Fund Name	**# Vehicles**	**Fund #**	**Amount**
GR			**$0**
Federal			**$0**
Other			**$0**
Total	**0**		**$0**

Instructions

1.) Include one row of data below for each vehicle requested.
2.) Email to assigned OA/Budget & Planning analyst.
3.) Email to State Fleet Manager at kelly.ocheskey@oa.mo.gov

Vehicle to be Replaced							**Vehicle Requested**				
Year	**Make**	**Model**	**Current Odometer**	**Estimated Odometer July 1, 2027**	**FY27 Annual Miles Driven**	**VIN**	**Make**	**Model**	**Cost**	**Fund**	**Brief description of how vehicle will be used. Include additional justification for vehicle class requested if required per vehicle categories tab.**

STATEWIDE LEASING – FIVE YEAR PLANNING DOCUMENT									
AGENCY:									
ORGANIZATION:									
Lease #	**Facility Location (City/Address)**	**FTE 2027**	**FTE 2028**	**FTE 2029**	**FTE 2030**	**FTE 2031**		**Proposed Changes in Program Delivery**	**Comments**

ADDENDUM - TAX CREDIT ANALYSIS FORMS

OVERVIEW

Use the form provided with these instructions and please do not modify the format. The Tax Credit Analysis form and an example are available on B&P's website on the 2028 Budget Instructions page. The General Assembly has requested as much consistency as possible, so the page headers and other format settings should be consistent. However, should more space be needed in text boxes, add rows in the corresponding places in the Excel sheet.

Please provide the most up-to-date information available when completing the form and fill out the form completely. For tax credits that include retained withholdings, when considering projections for Fiscal Year 2027 and beyond, do not assume that the provisions of SB 3 phase in each year. If you have questions regarding the SB 3 assumptions, please contact Jennifer Lewis at 573-751-9304 (Jennifer.Lewis@oa.mo.gov).

DEFINITIONS

Program name: List name of tax credit/exemption, deduction program.

Department: List department name. Do not use abbreviations.

Date: List the month and year submitted to the Division of Budget and Planning (e.g., October 2026).

Program category: Choose the appropriate category for each tax preference, if applicable, using the categories established in Sections 135.800-135.830 RSMo, (SB 1099, 2004). See the attached list of the categories. For the purposes of completing the tax credit analyses, B&P has assigned new tax credits to the appropriate categories. If the tax preference is not on the list of categories, please contact Jennifer Lewis for an assignment.

Type: Choose the applicable type for this program. If "other" is selected, list the specific type of preference available under this program.

Statutory authority: Cite the authorizing statute reference(s).

Applicable taxes: List ALL taxes that are affected by the tax preference.

Tax Credit Creation Date: List the year in which the tax credit program was enacted.

Year of Last Legislative Change: List the most recent year when a legislative change was made (TAFP and signed by governor). This could be a bill with substantive changes to the credit, or a simple extension to the sunset.

Program description and eligibility requirements: Give a brief description of the program, describing the eligibility requirements, the type of tax preference available, any limits to the program, etc.

Explanation of how award is computed: Using the boxes**, i**ndicate whether the tax preference is a discretionary or an entitlement program. If discretionary, discuss the department's process for choosing recipients. Give a detailed description of the method used to calculate awards pursuant to the program.

Program cap: If there is a cap, indicate the type and amount of the cap. If the cap is cumulative, indicate the amount remaining. If there is no cap, please select the "None" option.

Cap Shared Between Programs: If the cap is shared between two or more tax credits, please list the other tax credit(s) that utilize the cap.

Explanation of cap: Give a brief explanation of the cap and how it is applied.

Sunset Provision: Using the selection box, indicate whether the tax credit has a sunset provision.

Date of Sunset: If applicable, indicate the month and year when the tax credit will (or has) sunset. (e.g., August 2027)

Date of Last Sunset Extension: If applicable, indicate the most recent year in which the tax credit sunset was extended.

Explanation of expiration of authority: Give a brief summary of any provisions that may affect the authority of this program, and cite the appropriate statutes. This information should be provided even if there is no expiration of authority. If this program has not been authorized, or the cap has been changed as a result of an action by either the House Budget or Senate Appropriations committee, please indicate what change occurred, when the action was taken, and for which fiscal year(s) the action applies.

Specific provisions: Using the drop-down boxes, describe all applicable provisions for the program.

- If the program has ***carry forward/back*** provisions, indicate the number of applicable years. If the program does not have a carry forward and/or back provision, indicate with "n/a".
    - If the program has no such provisions, put "$0" in the "Amount Outstanding" box.
    - If the program has carry forward/back provision, but no amount outstanding, indicate with "$0 as of mm/yyyy" in the "Amount Outstanding" box.
    - Otherwise indicate the dollar value of credits outstanding in the "Amount Outstanding" box.
- Select "Yes" or "No" for the following:
    - ***Refundable*** – are the credits refundable?
    - ***Apportioned*** – is the credit apportioned across claimants when/if the redemption limit is met in any given year? (Apportioned credits are reduced so that the total amount redeemed stays within a certain amount. Taxpayers may receive less tax credit than the amount claimed.)
    - ***Appropriated*** – is this credit limited to an annual appropriation?
    - ***Sellable/Assignable*** – can the credits be sold, transferred, or otherwise conveyed to a third party?
    - ***Organizations Remit an Offset*** – do organizations remit a portion of a donation to the state to offset (or "pay for") the tax credit?
    - ***Additional Federal Deductions/Credits Available*** – are there additional federal deductions or credits available that are similar or related to this program?
- Add comments as necessary.

Legislative / General Assembly Action(s) During Prior Five Years: List the year and a very brief summary of any legislation that was enacted in the prior five years. In addition, indicate any action(s) taken by the H. Budget Committee or S. Appropriations Committee impacting the tax credit in the prior five years.

- Legislation should only include bills passed and signed by the governor. Do not include proposed legislation that was not signed into law.
- Committee actions could include (but are not limited to) disallowing redemptions for a credit, limiting authorizations or redemptions for a specific fiscal year, or other programmatic changes. Committee actions are only good for one, specific, fiscal year and must be re-voted on annually.

Certificates issued: If available, provide the total number of credits, deductions, or exemptions issued during the fiscal years listed. Specifically, this amount includes any tax credit certificates awarded during the specified fiscal year. If no certifications are issued under this program, please enter "n/a".

Projects/Participants: Provide the number of projects for which a certificate was issued during the specified fiscal year. (This number may be the same as the number of certificates issued.) For programs in which only redemptions are relevant (i.e., no certificates are issued), list the number of individuals and/or businesses that redeemed the tax credit during the fiscal year. If necessary, add additional explanation in the box for "Comments on Historical and Projected Information".

Amount Authorized: List the amount authorized for the appropriate fiscal year. The amount authorized is equal to the amount of tax credits approved during the specified fiscal year. If no credits are authorized under the program, please enter "n/a".

Amount Issued: List the amount issued for the appropriate fiscal year. This amount includes any tax credit certificates awarded during the specified timeframe. If no credits are issued under the program, please enter "n/a".

Amount Redeemed: List the amount redeemed for the appropriate fiscal year, as well as relevant information about any tax offsets. Amounts redeemed should match DOR's fourth quarter report. For any refunds and income modifications, include these in the redeemed amount. Insert a footnote with details of such additions.

Amount Outstanding: Estimate the balance of outstanding credits at the close of the fiscal year just completed (e.g., 6/30/2026), over the life of the program. Amount outstanding is equal to the amount issued, less the amount redeemed, less any expired awards, since the inception of the program. If the program has carry forward/back provisions, but no amount outstanding, indicate with "$0 as of mm/yyyy".

Amount Authorized but Unissued: Where applicable, estimate the amount of credits that have been authorized, but which have not yet been issued, but may still be issued in the future.

Year-to-Date Column for Current Year Activity: This column does not need to be filled out for the October submission, but these forms must be resubmitted by January 31, 2027 with this column completed. Please report these figures as *preliminary as of December 31, 2026.* The latter form will be used when presenting your budgets to the General Assembly.

Historical and Projected Information: This graphic details program activity for the previous three fiscal years, and is driven by the table above. The scale of the graph can be adjusted if necessary. Data series that are not applicable can be deleted.

Comments on Historical and Projected Information: Add any clarifying comments necessary. For instance, discuss how the number of certificates issued relates to the number of projects.

BENEFIT / COST ANALYSIS

The benefit/cost analysis is integral to the evaluation of a program's effectiveness and value. While the diversity of the many tax preferences somewhat precludes an easy side-by-side comparison of tax preferences, the benefit/cost comparison provided for each program gives policymakers information necessary to make informed decisions relative to that particular program. This portion of the Tax Credit Analysis Form is designed to provide "hard" numbers related to state fiscal benefits and costs, but it also gives departments an opportunity to articulate the non-tangible gains that can't be quantified in monetary terms.

This form also allows departments to provide two versions of the benefit/cost analysis. Departments are required to calculate the first version, using data solely from the previous fiscal year (Fiscal Year 2026), as mandated by Section 33.282 RSMo. IN ADDITION, and if applicable, provide a second version calculated over any combination of consecutive fiscal years chosen by the department. Frequently, the true fiscal benefits and costs are not represented in a single-year analysis; therefore, departments may choose a timeframe greater than one fiscal year to demonstrate the actual benefits/costs that should be attributed to a particular program. The timeframe for this analysis should not be chosen arbitrarily, but should in some fundamental way relate to the program itself. For instance, if a program has a 5-year carry-forward provision, a 5-year timeframe may be suitable.

Direct fiscal benefits: Give the dollar amount of direct state fiscal benefits realized as a result of this program for the designated timeframe. Direct benefits may include items such as the increased state withholding taxes associated with new jobs created directly at the facility in question, or the new state sales taxes realized from purchases for construction for the project in question. These benefits can vary by program.

Indirect fiscal benefits: If known, give the dollar amount of indirect state fiscal benefits associated with this

program for the designated timeframe. Indirect benefits may include items such as the increased state withholding taxes stemming from "spin-off" jobs that result from the project, or increased state sales tax receipts resulting from the expenditure of new wages. Also, indirect benefits may include any fiscal savings that occur as a result of the program. For instance, if a tax preference reduces the need for state spending, these savings could be considered an indirect fiscal benefit.

Direct fiscal costs: Give the dollar amount of direct state fiscal costs incurred as a result of this program for the designated timeframe. Direct costs include the amount redeemed during the specified timeframe, as well as personal service, expense, and fringe costs for staff dedicated to the program. The staff costs counted as "direct" costs would be those costs that an agency would not incur if the program did not exist. Do not duplicate direct staff costs on this form and your Program Descriptions Forms. Any such costs reported on the Tax Credit Analysis Form should be excluded from the Program Description Forms and vice versa.

Indirect costs: If known, please provide any indirect state fiscal costs incurred as a result of this program for the designated timeframe. Do not include indirect administrative costs.

Other benefits: Describe in detail any other benefits realized as a result of this program that may not be quantifiable as state fiscal benefits. Such "other" benefits may include improved community infrastructure or programs, improved environmental conditions, increased local tax revenues, the removal of blight, the availability of affordable housing or other resources, access to educational or training opportunities, or a host of other appropriate benefits.

Derivation of benefits: Give a detailed accounting of how the benefit amounts were calculated. For example, show the number of new jobs created and the estimated salaries to determine the new withholding taxes resulting from the program. If both temporary and permanent new jobs are created, indicate the number that are temporary and the number that are permanent. Be specific and provide information that will help the average lay reader understand your computations.

Performance measure(s): Departments should include a limited number of significant, pertinent performance measures. Departments are encouraged to use graphic information when possible. (If using graphics to represent performance measures, use the "Form Data Sheet" tab to input the supporting data. See the "Permanent New Jobs Created" graph for an example.) When available, departments should include previously projected versus actual performance data for the previous three fiscal years, projected performance for the current fiscal year, and targeted performance for the upcoming two fiscal years. The number of measures should be limited to four or fewer. Performance measures do not have to be related to job creation / retention. They could include any measures directly related to the tax credits, such as number of clients served, donations, etc.

A list of tax credits, exemptions, and deductions follows. Please note this list may not be inclusive of all tax preferences. It may not include all changes to credits, exemptions, deductions, or other tax preferences made in recent legislative sessions. Agencies authorized to offer tax deductions, exemptions, credits, or other tax preferences are responsible for submitting the applicable forms.

TAX CREDIT CATEGORIES DEFINED IN SECTION 135.800, RSMO.

(New tax credits have been assigned to categories by B&P)

AGRICULTURAL

- Agricultural Product Utilization Contributor
- Family Farm Livestock Loan
- Meat Processing Facility Investment
- New Generation Cooperative Incentive
- Specialty Crop
- Urban Farm
- Wine and Grape Production

BUSINESS RECRUITMENT

- Business Facility
- Business Use Incentives for Large-Scale Development Programs (BUILD)
- Critical Minerals and Pharmaceuticals
- Enhanced Enterprise Zones
- Entertainment Industry
- Manufacturing Jobs Act
- Missouri Quality Jobs
- Missouri Works
- Rolling Stock
- Rural Access to Capital
- Show-Me Sports Investment
- Show MO Motion Media
- Sporting Events Credits

COMMUNITY DEVELOPMENT

- Family Development Accounts
- Neighborhood Assistance

DOMESTIC AND SOCIAL

- Adoption
- Champion for Children
- Developmental Disability Care Provider
- Diaper Bank Tax Credit
- Food Pantry
- Maternity Home
- Missouri Working Family
- Peace Officer Surviving Spouse
- Pregnancy Resource Center
- Residential Dwelling (Disabled Access)
- Residential Treatment Agency
- Senior Citizen or Disabled Property Tax
- Shared Care
- Shelter for Victims of Domestic Violence
- Youth Opportunities
- Zero-Cost Adoption Fund

ENTREPRENEURIAL

- Angel Investment
- Qualified Research Expense
- Small Business Incubator

ENVIRONMENTAL

- Biodiesel Retailer
- Biodiesel Producer
- Ethanol Retailer
- Wood Energy

FINANCIAL AND INSURANCE

- Bank Tax Credit for S Corporations
- Examination Fee
- Health Insurance Pool
- Life And Health Insurance Guaranty
- Property and Casualty Guaranty
- SALT Parity Act
- Self-Employed Health Insurance

HOUSING

- Affordable Housing
- Homestead Disaster
- Low Income Housing
- Neighborhood Preservation

REDEVELOPMENT

- Advanced Industrial Manufacturing Zones
- Bond Guarantee (MDFB)
- Brownfield Redevelopment
- Capitol Complex
- Existing Rail Infrastructure
- Historic Preservation
- Infrastructure (MDFB)
- New Rail Infrastructure
- Office-to-Residential Conversion
- Small Business (Disabled Access)

TRAINING AND EDUCATIONAL

- Empowerment Scholarship
- Intern and Apprentice Recruitment
- Medical Preceptor
- Missouri One Start Community College Training Programs

Dept.	Program	Statutory Citation
DED	Advanced Industrial Manufacturing Zones	68.075
	Affordable Housing Assistance Tax Credit	32.105-32.125
	Angel Investment	620.6030-620.6033
	Bond Guarantee Tax Credit (MDFB)	100.297
	Brownfield Redevelopment	447.700-447.718
	Business Use Incentives for Large-Scale Development (BUILD)	100.700-100.850
	Capitol Complex Tax Credit	620.3210
	Critical Minerals and Pharmaceuticals	620.1641
	Enhanced Enterprise Zones	135.950-135.973
	Entertainment Industry	135.753
	Existing Rail Infrastructure	135.1210.5(1)
	Family Development Accounts	208.750-208.775
	Historic Preservation Tax Credit	253.545-253.561
	Infrastructure (Contribution) Tax Credit (MDFB)	100.286.6
	Intern and Apprentice Recruitment	135.457
	Manufacturing Jobs Act	620.1910
	Missouri Low-Income Housing Tax Credit	135.350-135.363
	Missouri Quality Jobs	620.1875-620.1890
	Missouri Works	620.2000-620.2021
	Neighborhood Assistance Program	32.100 - 32.125
	Neighborhood Preservation	135.475-135.487
	New/Expanded Business Facility Tax Credit	135.100-135.150
	New Rail Infrastructure	135.1210.5(2)
	Office-to-Residential Conversion	620.6024
	One Start Job Training and Job Retention	620.800-620.809
	One Start New Jobs Training Bonds	620.800-620.809
	Qualified Research Expense Tax Credit	620.1039
	Rural Access to Capital	620.3500-620.3530
	Show-Me Sports Investment Act Tax Credit	100.240
	Show MO Motion Media	1353850
	Small Business Incubator Tax Credit	620.495
	Sporting Events Credit for Donations	67.3005
	Sporting Events Credit for Ticket Sales	67.3000
	Winery and Grape Growers Tax Credit	135.700
	Youth Opportunity and Violence Prevention Tax Credit	135.460

Dept.	Program	Statutory Citation
DHSS	Shared Care Tax Credit	660.053-660.055
	Medical Preceptor Tax Credit	135.690
Treasurer's Office	Missouri Higher Education Savings Program (deduction)	166.435
	Empowerment Scholarship	135.712-135.719, 166.700-166.720
	Zero-Cost Adoption Fund Tax Credit	135.315
DCI	MO Examination Fee Credit	148.400
	MO Life & Health Insurance Guaranty Assoc. Credit	376.745
	MO Property & Casualty Insurance Guaranty Assoc. Credit	376.774
	State Health Insurance Pool	376.975
DNR	Wood Energy Producers Credit	135.300-135.311
DOR	Adoption Tax Credit	135.325-135.339
	Bank Tax Credit for S Corporation Shareholders	143.471
	Biodiesel Producer	135.778
	Biodiesel Retailer	135.775
	Champion for Children Tax Credit	135.341
	Disabled Access for Homeowners	135.562
	Disabled Access Tax Credit for Small Business	135.490
	Ethanol Retailer	135.772
	Food Pantry Tax Credit	135.647
	Homestead Disaster Tax Credit	135.445
	Long Term Care Tax Deduction	135.096
	Missouri Working Family Tax Credit	143.177
	Peace Officer Surviving Spouse Tax Credit	135.090
	Rolling Stock	137.018
	SALT Parity Act	143.436
	Self-Employed Health Insurance Tax Credit	143.119
	Senior Citizen Property Tax Relief	135.010-135.035
DSS	Developmental Disability Care Provider Tax Credit	135.1180
	Diaper Bank Tax Credit	135.621
	Maternity Homes Credit	135.600
	Pregnancy Resource Center Tax Credit	135.630
	Residential Treatment Agency Tax Credit	135.1150
	Shelter for Victims of Domestic Violence	135.550
Agriculture	Agricultural Product Utilization Contributor Tax Credit	348.430
	Family Farm Livestock Loan and Tax Credit Program	348.500
	Meat Processing Facility Investment Tax Credit	135.679
	New Generation Cooperative Incentive Tax Credit	348.432
	Specialty Crop	348.493
	Urban Farm	165.1610

TAX CREDIT ANALYSIS

Program Name:

Department:	**Contact Name & No.:**			**Date:**
Program Category: Choose		**Type:**	Choose	Other:
Statutory Authority:		**Applicable Taxes:**		
Tax Credit Creation Date:		**Year of Last Legislative Change:**		

Program Description and Eligibility Requirements:

Explanation of How Award is Computed: **Entitlement** Choose **Discretionary** Choose

Program Cap: Cumulative $ _____ (remainder of cumulative cap) $ _____ Annual $ _____ None _____

Cap Shared Between Programs Choose **Which Program(s)?** _____

Explanation of Cap:

Sunset Provision: Choose Date of Sunset _____ Date of Last Sunset Extension _____

Explanation of Expiration of Authority:

Specific Provisions: (if applicable)

Carry forward Choose # Carry Back Choose # Refundable Choose Apportioned Choose Appropriated Choose

Sellable/Assignable Choose Organizations Remit an Offset Choose Additional Federal Deductions/Credits Available Choose

Comments on Specific Provisions:

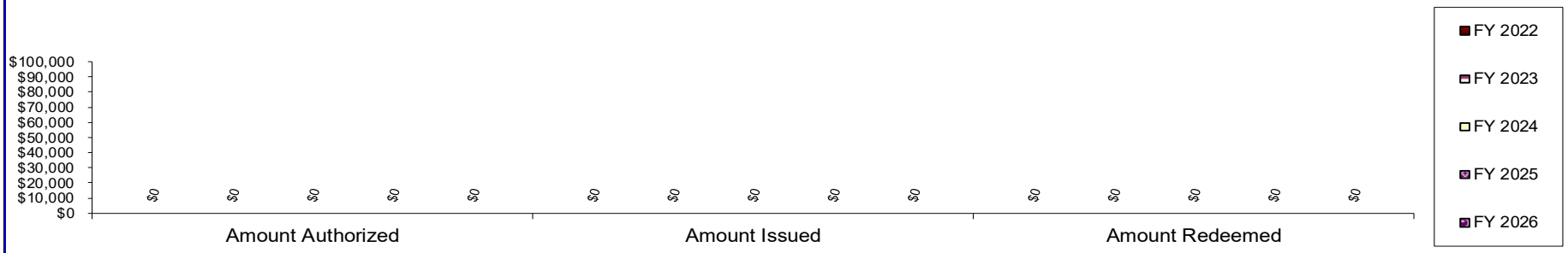
Legislative / General Assembly Action(s) During Prior Five Years:

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 (year to date)	FY 2025 (Full Year)	FY 2026 (Budget Year)
Certificates Issued (#)	0	0	0	*0*	0	0
Projects/Participants (#)	0	0	0	*0*	0	0
Amount Authorized	$0	$0	$0	*$0*	$0	$0
Amount Issued	$0	$0	$0	*$0*	$0	$0
Amount Redeemed	$0	$0	$0	*$0*	$0	$0

FY 2024 EST. Amount Outstanding	$	FY 2024 EST. Amount Authorized but Unissued	$

TAX CREDIT ANALYSIS

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information:

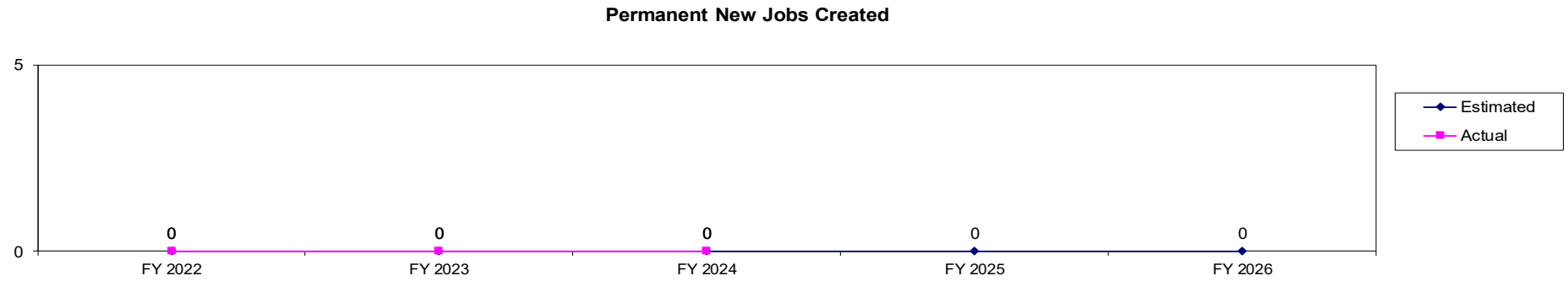
BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2024 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits		
Indirect Fiscal Benefits		
Total	$0	$0
COSTS		
Direct Fiscal Costs		
Indirect Fiscal Costs		
Total	$0	$0
BENEFIT: COST	**#DIV/0!**	**#DIV/0!**

Derivation of Benefits:

Other Benefits:

PERFORMANCE MEASURE(S)



Comments on Performance Measure:

TAX CREDIT ANALYSIS

Program Name:	**Business Facility Tax Credit (BFC)**				
Department:	Economic Development	**Contact Name & No.:**	John Doe 573-751-xxxx	**Date:**	October 2024
Program Category:	Business Recruitment	**Type:**	Tax Credit	Other:	
Statutory Authority:	Sections 135.100 to 135.155, RSMo.	**Applicable Taxes:**	Individual Income Tax, Corporate Income Tax, Bank Tax, Insurance Tax		
Tax Credit Creation Date:	1980	**Year of Last Legislative Change:**	2022		

Program Description and Eligibility Requirements:
"Headquarters" that commence operations and "headquarters" of certain "employee-owned" businesses that commence or expand operations on or before December 31, 2024 may be eligible for the program. The facility must maintain an average of at least 500 new business facility employees and the facility must create at least 25 new jobs and make $1,000,000 in new investment and maintain an average of at least $20,000,000 in business facility investment.

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No
The Missouri company qualifying as a new "headquarters" facility may receive the greater of: $400 for each new business facility employee and 4% of new business facility investment; or, $500 for each new business facility employee and $500 of each $100,000 of new business facility investment.

Program Cap: Cumulative $ _____ (remainder of cumulative cap) $ _____ Annual $ _____ None X

Cap Shared Between Programs No **Which Program(s)?** _____

Explanation of Cap:
N/A

Sunset Provision: Yes Date of Sunset 2031 Date of Last Sunset Extension 2022

Explanation of Expiration of Authority:
No revenue-producing enterprise shall receive the incentives set forth in sections 135.100 to 135.150 for facilities commencing operations on or after January 1, 2005. Headquarters may receive incentives for facilities commencing or expanding operations on or after January 1, 2005 but not on or after January 1, 2031. HB 2400 (2022).

Specific Provisions: (if applicable)

Carry forward	5 years	Carry Back	n/a	Refundable	Yes	Apportioned	No	Appropriated	No
Sellable/Assignable	Yes	Organizations Remit an Offset	No	Additional Federal Deductions Available	No				

Comments on Specific Provisions:

Carry forward, Refundable and Sellable/Assignable provisions are limited in application.

Legislative / General Assembly Action(s) During Prior Five Years:

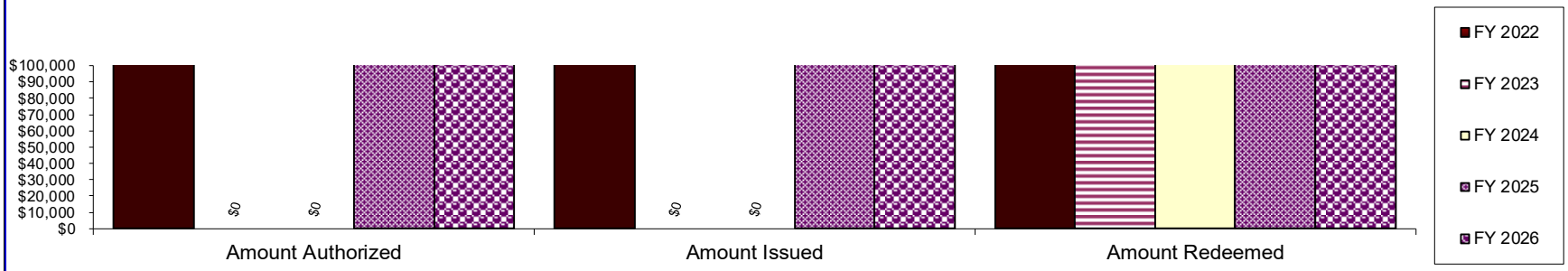
2019, 2020, 2021, 2022, 2023, 2024: H. Budget Committee set a $12 million credit redemption limit for FY20, FY21, FY22, FY23, FY24, and FY25.
HB 2400 (2022): Extended the sunset from 2025 to 2031.
SB 68 (2019): Expanded the types of property that qualify under the tax credit program.

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 (year to date)	FY 2025 (Full Year)	FY 2026 (Budget
Certificates Issued (#)	19	18	0	*9*	9	9
Projects/Participants (#)	9	1	1	*1*	1	1
Amount Authorized	$24,959,370	$0	$0	*$16,808,058*	$16,000,000	$16,000,000
Amount Issued	$24,959,370	$0	$0	*$16,808,058*	$16,000,000	$16,000,000
Amount Redeemed	$12,345,744	$14,833,669	$14,181,033	*$12,616,709*	$15,000,000	$15,000,000

FY 2024 EST. Amount Outstanding	$3,692,570	FY 2024 EST. Amount Authorized but Unissued	$0

TAX CREDIT ANALYSIS

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information:
FY2024 and FY2025 projections based on NOI currently received by organization, but could change should additional NOI's be received.

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

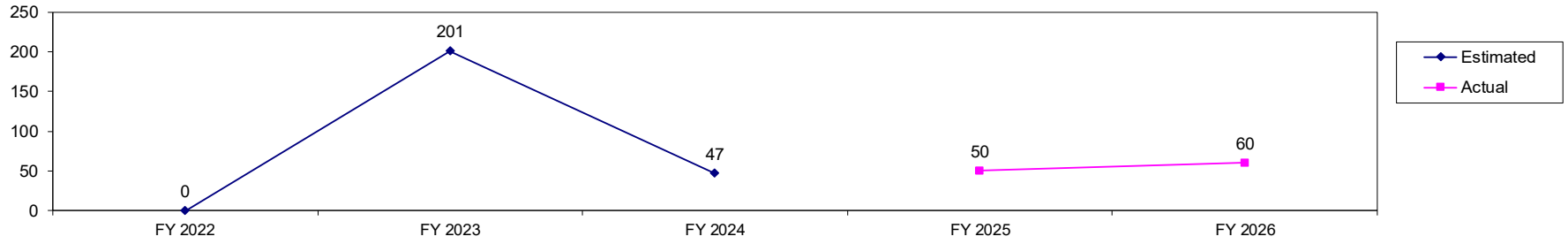
	FY 2024 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits	$751,609	$46,008,277
Indirect Fiscal Benefits	$886,875	$54,288,326
Total	$1,638,484	$100,296,603
COSTS		
Direct Fiscal Costs	$891,776	$115,289,532
Indirect Fiscal Costs	$0	$0
Total	$891,776	$115,289,532
BENEFIT: COST	**1.84**	**0.87**

Derivation of Benefits:
Investment: (a) $160,002,275 in Non-Residential Investment spending over years 2013-2022.
Employment: (a) 1,379 jobs scaled up over ten years in Professional, Scientific, and Technical Services at average wage rates over years 2013-2042.
Other Assumptions: N/A
Incentives/Credits: (a) $153,947,915.14 in Business Facility tax credits over years 2013-2032 to model full cost of active BFC projects where activity has occurred.
Impacts occur Statewide. All Values in Constant Dollars. Assumptions provided by DED. Estimated using REMI.
The multi-year fiscal Benefit-Cost Ratio is 0.80 when other program incentives (Missouri Works) are included.

Other Benefits:
Over 20 YEARS, every dollar of auth. program tax credits returns $127 million.

PERFORMANCE MEASURE(S)

Permanent New Jobs Created



Comments on Performance Measure:
Benefits are based on the number of new jobs above the base.

ADDENDUM - FUND FINANCIAL SUMMARY RESPONSIBILITIES

All active state funds must receive a Fund Financial Summary (FFS). This document lists, by responsible agency, each fund that requires an FFS for FY 2028. A fund requires an FFS if it:

- Had appropriation or activity in FY 2026
- Has an FY 2027 appropriation or cash balance
- Was created by statute in the 2026 legislative session AND has a reliable source of revenue (something other than appropriation, gifts, donations, grants, bequests, etc.).

Please review the funds assigned to your agency. Assignments were determined by reviewing historic fund assignment data, cross-referencing SAM II and MoBGT fund records against FY 2026 expenditure activity and FY 2027 appropriations, and cash balance data.

Funds shaded and marked “NEW” were newly identified in the FY 2027 budget and added to your agency this year. If you believe a fund has been misassigned, is missing, or should be removed from this list, please contact your B&P analyst.

DIVISION OF BUDGET AND PLANNING (B&P)

10 fund(s) for which the Division of Budget and Planning prepares the FFS

SAMII Fund	MoBGT Fund	Fund Name
0522	1522	Budget Stabilization Fund
2465	2465	Coronavirus State Fiscal Recovery - Broadband Fund
2463	2463	Coronavirus State Fiscal Recovery - Health and Economic Impacts Fund
2464	2464	Coronavirus State Fiscal Recovery - Revenue Replacement Fund
2462	2462	Coronavirus State Fiscal Recovery - Water Infrastructure Fund
0124	1124	Facilities Maintenance Reserve Fund
0275	1275	Health Initiatives Fund
0625	1625	Healthy Families Trust Fund
0763	1763	Life Sciences Research Trust Fund
0291	1291	Lottery Proceeds Fund

AGRICULTURE (MDA)

37 fund(s) requiring a FFS

SAMII Fund	MoBGT Fund	Fund Name
0411	1411	Agricultural Product Utilization and Business Dev Loan Guarantee Fund
0413	1413	Agricultural Product Utilization Grant Fund
0756	1756	Agriculture Bond Trustee Fund
0904	1904	Agriculture Development Fund
0970	1970	Agriculture Protection Fund
0295	1295	Animal Care Reserve Fund
0292	1292	Animal Health Laboratory Fee Fund
0615	1615	Apple Merchandising Fund
0573	1573	Aquaculture Marketing Development Fund
0823	1823	Boll Weevil Suppression and Eradication Fund
0406	1406	Commodity Council Merchandising Fund
0133	1133	Department of Agriculture Federal and Other
0426	1426	Department of Agriculture Land Survey Revolving Services Fund
0647	1647	Grain Inspection Fee Fund
0988	1988	Large Carnivore Fund
0299	1299	Livestock Brands Fund
0624	1624	Livestock Dealer Law Enforcement and Administration Fund
0914	1914	Livestock Feed and Crop Input Loan Guarantee Fund
0978	1978	Livestock Feed and Crop Input Loan Program Fund
0581	1581	Livestock Sales and Markets Fees Fund
2395		MDA Federal Stimulus Fund
0414	1414	Missouri Dairy Industry Revitalization Fund
0668	1668	Missouri Land Survey Fund
0747	1747	Missouri Pet Spay and Neuter Fund

SAMII Fund	MoBGT Fund	Fund Name
0787	1787	Missouri Wine and Grape Fund
0855	1855	Missouri Wine Marketing and Research Development Fund
0662	1662	Petroleum Inspection Fund
0985	1985	Puppy Protection Trust Fund
0409	1409	Single Purpose Animal Facilities Loan Guarantee Fund
0408	1408	Single Purpose Animal Facilities Loan Program Fund
0336	1336	State Fair Bond Proceeds Fund
0410	1410	State Fair Fee Fund
0951	1951	State Fair Trust Fund
0645	1645	State Milk Inspection Fee Fund
0683	1683	The Agriculture Business Development Fund
0897	1897	The AgriMissouri Fund
0803	1803	Veterinary Student Loan Payment Fund

ATTORNEY GENERAL (AGO)

12 fund(s) requiring a FFS

SAMII Fund	MoBGT Fund	Fund Name
0666	1666	Antitrust Revolving Fund
0136	1136	Attorney General Federal and Other
0794	1794	Attorney General Trust Fund
0726	1726	Commercial Sexual Exploitation of Children Education and Awareness Fund
0589	1589	Health Spa Regulatory Fund
0828	1828	Inmate Incarceration Reimbursement Act Revolving Fund
0631	1631	Merchandising Practices Revolving Fund
0107	1107	Missouri Office of Prosecution Services Federal Fund
0680	1680	Missouri Office of Prosecution Services Fund
0844	1844	Missouri Office of Prosecution Services Revolving Fund
0252	1252	MO HealthNet Fraud Prosecution Revolving Fund
0603	1603	The Attorney General Court Costs Fund

COMMERCE AND INSURANCE (DCI)

50 fund(s) requiring a FFS

SAMII Fund	MoBGT Fund	Fund Name
0882	1882	Acupuncturist Fund
0774	1774	Athlete Agent Fund
0693	1693	Athletic Fund
0785	1785	Board of Cosmetology and Barber Examiners Fund
0633	1633	Board of Embalmers and Funeral Directors Fund
0637	1637	Board of Pharmacy Fund
0802	1802	Board of Private Investigator and Pvt Fire Investigator Examiners Fund
0634	1634	Board of Registration for Healing Arts Fund
0672	1672	Committee of Professional Counselors Fund
0204	1204	Consumer Licensing Fund (**NEW**)
0792	1792	Consumer Restitution Fund
0503	1503	DCI Administrative Fund
0559	1559	Deaf Relay Service and Equipment Distribution Program Fund
0677	1677	Dental Board Fund
0857	1857	Dietitian Fund
0548	1548	Division of Credit Unions Fund
0550	1550	Division of Finance Fund
0549	1549	Division of Savings and Loan Supervision Fund
0562	1562	Endowed Care Cemetery Audit Fund
0810	1810	Family Trust Company Fund
0192	1192	Federal DCI Fund
0247	1247	Hearing Instrument Specialist Fund
0566	1566	Insurance Dedicated Fund
0552	1552	Insurance Examiners Fund
0877	1877	Interior Designer Council Fund
0574	1574	Licensed Social Workers Fund
0909	1909	Manufactured Housing Consumer Recovery Fund

SAMII Fund	MoBGT Fund	Fund Name
0582	1582	Manufactured Housing Fund
0820	1820	Marital and Family Therapists Fund
0884	1884	Massage Therapy Fund
0845	1845	Missouri Board of Occupational Therapy Fund
0721	1721	Missouri Electrical Industry Licensing Fund
0561	1561	Missouri Real Estate Appraisers and Appraisal Management Company Fund
0508	1508	Office of Public Counsel Fund
0636	1636	Optometry Fund
0689	1689	Professional Registration Fees Fund
0607	1607	Public Service Commission Fund
0638	1638	Real Estate Commission Fund
0261	1261	Residential Mortgage Licensing Fund
0833	1833	Respiratory Care Practitioners Fund
0678	1678	ST Board for Arch Pro Engrs Pro Land Svyrs and Pro Landscape Arch Fund
0627	1627	State Board of Accountancy Fund
0630	1630	State Board of Chiropractic Examiners Fund
0635	1635	State Board of Nursing Fund
0629	1629	State Board of Podiatric Medicine Fund
0256	1256	State Committee of Interpreters Fund
0580	1580	State Committee of Psychologists Fund
0883	1883	Tattoo Fund
0263	1263	The Board of Geologist Registration Fund
0639	1639	Veterinary Medical Board Fund

CONSERVATION (MDC)

1 fund(s) requiring a FFS

SAMII Fund	MoBGT Fund	Fund Name
0609	1609	Conservation Commission Fund

CORRECTIONS (DOC)

7 fund(s) requiring a FFS

SAMII Fund	MoBGT Fund	Fund Name
0201	1201	Correctional Center Nursery Program Fund
0853	1853	Correctional Substance Abuse Earnings Fund
0368	1368	Corrections Reinvestment Fund (**NEW**)
0130	1130	Department of Corrections Federal
0405	1405	Inmate Canteen Fund
0540	1540	Inmate Fund
0510	1510	Working Capital Revolving Fund

ECONOMIC DEVELOPMENT (DED)

24 fund(s) requiring a FFS

SAMII Fund	MoBGT Fund	Fund Name
0123	1123	Community Development Block Grant Admin Fund
0118	1118	Community Development Block Grant Pass Through Fund
0197	1197	Community Service Commission Fund
2431	2431	Coronavirus Capital Projects Fund
0547	1547	Department of Economic Development Administrative Fund
0129	1129	Department of Economic Development Federal and Other
2451	2451	Department of Economic Development Federal Stimulus 2021 Fund
2360	2360	Department of Economic Development Federal Stimulus Fund
0274	1274	Division of Tourism Supplemental Revenue Fund
0907	1907	Downtown Revitalization Preservation Fund
0783	1783	Economic Development Advancement Fund
0567	1567	International Promotions Revolving Fund
0593	1593	Major Economic Convention Event in Missouri Fund
0254	1254	Missouri Housing Trust Fund
Pending	Pending	Missouri Innovation Zone Public Safety Fund (**NEW**)
0596	1596	Missouri Main Street Program Fund
0538	1538	Missouri One Start Community College Training Fund

SAMII Fund	MoBGT Fund	Fund Name
0600	1600	Missouri One Start Job Development Fund
0848	1848	Missouri Supplemental Tax Increment Financing Fund
0172	1172	Missouri Technology Investment
Pending	Pending	Rural Missouri Development Fund (**NEW**)
0766	1766	State Supplemental Downtown Development Fund
0650	1650	Tourism Marketing Fund
0849	1849	Upskill Credential Training Fund

ELEMENTARY AND SECONDARY EDUCATION (DESE)

45 fund(s) requiring a FFS

SAMII Fund	MoBGT Fund	Fund Name
0732	1732	After School Retreat Reading and Assessment Grant Program Fund
0188	1188	Assistive Technology Federal
0889	1889	Assistive Technology Loan Revolving Fund
0781	1781	Assistive Technology Trust Fund
0289	1289	Bingo Proceeds for Education Fund
0175	1175	Charter Public School Commission Federal Fund
0860	1860	Charter Public School Commission Revolving Fund
0168	1168	Child Care and Development Block Grant Federal Fund
2468	2468	Child Care Discretionary Federal Emergency Relief 2021 Fund
2467	2467	Child Care Stabilization Federal Emergency Relief 2021 Fund
0784	1784	Classroom Trust Fund
0215	1215	Competency Based Education Grant Program
0423	1423	Computer Science Education Fund
2434	2434	Department of Elementary and Secondary Ed Fed Emergency Relief 2021 Fund
2305	2305	Department of Elementary and Secondary Ed Federal Emergency Relief Fund
2436	2436	Department of Elementary and Secondary Ed Federal Stimulus 2021 Fund
2300	2300	Department of Elementary and Secondary Education Federal Stimulus Fund
0859	1859	Early Childhood Development Education and Care Fund
0105	1105	Elementary and Secondary Education Federal and Other
0314	1314	Elementary Literacy Fund
0214	1214	Evidence based Reading Instruction Program Fund
0651	1651	Excellence in Education Fund
0285	1285	Gaming Proceeds for Education Fund
0618	1618	Handicapped Childrens Trust Fund
0284	1284	Independent Living Center Fund
0743	1743	Missouri Commission for the Deaf and Hard of Hearing Fund
0264	1264	MO Comm for the Deaf and Hard of Hearing Board of Cert of Interp Fund
0287	1287	Outstanding Schools Trust Fund
0788	1788	Part C Early Intervention System Fund
0917	1917	Rebuild Missouri Schools Fund
0208	1208	School Broadband Fund
0279	1279	School Building Revolving Fund
0248	1248	School District Bond Fund
0688	1688	School District Trust Fund
0920	1920	School for Blind Trust Fund
0922	1922	School for Deaf Trust Fund
0439	1439	School Turnaround Fund
0817	1817	State Public School Fund
0616	1616	State School Moneys Fund
0617	1617	Statewide Hearing Aid Distribution Fund
0997	1997	STEM Career Awareness Program Fund
0306	1306	Teacher Baseline Salary Grant Fund
0221	1221	Teacher Recruit and Retention St Scholarship Fund
0687	1687	The Fair Share Fund
0104	1104	Vocational Rehabilitation Fund

HEALTH AND SENIOR SERVICES (DHSS)

26 fund(s) requiring a FFS

SAMII Fund	MoBGT Fund	Fund Name
0742	1742	Brain Injury Fund
0873	1873	Champ W Smith and Mary C Smith Memorial Endowment Trust Fund
0899	1899	Childhood Lead Testing Fund
0950	1950	Childrens Special Health Care Needs Service Fund
0646	1646	Department of Health and Senior Services Document Services Fund
0143	1143	Department of Health and Senior Services Federal and Other Fund
2457	2457	Department of Health and Senior Services Federal Stimulus 2021 Fund
2350	2350	Department of Health and Senior Services Federal Stimulus Fund
0658	1658	Department of Health Donated Fund
0296	1296	Elderly Home Delivered Meals Trust Fund
0924	1924	Governors Council on Physical Fitness Institution Gift Trust Fund
0276	1276	Health Access Incentive Fund
0640	1640	Health Reinvestment Fund
0228	1228	Justice for Survivors Telehealth Network Fund
0293	1293	Mammography Fund
0260	1260	Medical Preceptor Fund
0893	1893	Missouri Lead Abatement Loan Fund
0298	1298	Missouri Public Health Services Fund
0846	1846	Missouri State Coroners Training Fund
0606	1606	Missouri Veterans Health and Care Fund
0271	1271	Nursing Facility Quality of Care Fund
0824	1824	Organ Donor Program Fund
0565	1565	Professional and Practical Nursing Student Loan and Nurse Loan Repay Fund
0780	1780	Putative Father Registry Fund
0419	1419	Senior Services Growth and Development Program Fund
0608	1608	Veterans Health and Community Reinvestment Fund

HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD)

21 fund(s) requiring a FFS

SAMII Fund	MoBGT Fund	Fund Name
0955	1955	A Plus Schools Fund
0840	1840	Academic Scholarship Fund
0791	1791	Access Missouri Financial Assistance Fund
0983	1983	AP Incentive Grant Fund
2310	2310	Department of Higher Education and Workforce Development Stimulus Fund
0116	1116	Department of Higher Education Federal
0420	1420	DHEWD Out of State Program Fund
0541	1541	Dual Credit Scholarship Fund
0488	1488	Fast Track Workforce Incentive Grant Fund
0880	1880	Guaranty Agency Operating Fund
0155	1155	Job Development and Training Fund
0878	1878	Kids Chance Scholarship Fund
0272	1272	Missouri Student Grant Program Gift Fund
0760	1760	Proprietary School Bond Fund
0729	1729	Proprietary School Certification Fund
0467	1467	Public Safety Recruitment and Retention Fund
0537	1537	Quality Improvement Revolving Fund
0995	1995	Show Me Heroes Fund
0578	1578	Spinal Cord Injury Fund
0925	1925	State Institutions Gift Trust Fund
0623	1623	State Seminary Moneys Fund

JUDICIARY

10 fund(s) requiring a FFS

SAMII Fund	MoBGT Fund	Fund Name
0757	1757	Basic Civil Legal Services Fund
0718	1718	Circuit Courts Escrow Fund
0852	1852	Domestic Relations Resolution Fund
0847	1847	Judiciary Education and Training Fund
0137	1137	Judiciary Federal
0590	1590	Missouri CASA Fund

SAMII Fund	MoBGT Fund	Fund Name
0831	1831	State Court Administration Revolving Fund
0270	1270	Statewide Court Automation Fund
0525	1525	Supreme Court Publications Revolving Fund
0733	1733	Treatment Court Resources Fund

LABOR AND INDUSTRIAL RELATIONS (DOLIR)

17 fund(s) requiring a FFS

SAMII Fund	MoBGT Fund	Fund Name
0826	1826	Child Labor Enforcement Fund
0122	1122	Department of Labor and Industrial Relations Administrative Fund
0117	1117	Department of Labor and Industrial Relations Com on Human Rights Federal
2452	2452	Department of Labor and Industrial Relations Federal Stimulus 2021 Fund
2375	2375	Department of Labor and Industrial Relations Federal Stimulus Fund
0186	1186	Division of Labor Standards Federal
0939	1939	Line of Duty Compensation Fund
0438	1438	Martin Luther King Jr State Celebration Commission Fund
0949	1949	Special Employment Security Fund
0973	1973	State Mine Inspection
0622	1622	Tort Victims Compensation Fund
0387	1387	Unemployment Administration Adjustment Fund (**NEW**)
0953	1953	Unemployment Automation Fund
0948	1948	Unemployment Compensation Administration Fund
0736	1736	War on Terror Unemployment Compensation Fund
0652	1652	Workers Compensation Fund
0653	1653	Workers Compensation Second Injury Fund

GENERAL ASSEMBLY (GA)

3 fund(s) requiring a FFS

SAMII Fund	MoBGT Fund	Fund Name
0520	1520	House of Representatives Revolving Fund
0535	1535	Senate Revolving Fund
0546	1546	Statutory Revision Fund

MENTAL HEALTH (DMH)

14 fund(s) requiring a FFS

SAMII Fund	MoBGT Fund	Fund Name
0249	1249	Compulsive Gamblers Fund
0148	1148	Department of Mental Health Federal
2455	2455	Department of Mental Health Federal Stimulus 2021 Fund
0930	1930	DMH Local Tax Matching Fund
0176	1176	General Revenue Reimbursements Fund
0435	1435	Habilitation Center Room and Board Fund
0901	1901	Intermediate Care Fac Intellectually Disabled Reimb Allowance Fund
0288	1288	Mental Health Earnings Fund
0109	1109	Mental Health Interagency Payments Fund
0147	1147	Mental Health Intergovernmental Transfer Fund
0352	1352	Mental Health Reinvestment Fund (**NEW**)
0926	1926	Mental Health Trust Fund
0344	1344	Missouri Crisis Services Fund (**NEW**)
0705	1705	Opioid Addiction Treatment and Recovery Fund

NATIONAL GUARD (MONG)

8 fund(s) requiring a FFS

SAMII Fund	MoBGT Fund	Fund Name
0190	1190	Adjutant General Federal
0530	1530	Adjutant General Revolving Fund
0719	1719	Missouri Military Family Relief Fund

SAMII Fund	MoBGT Fund	Fund Name
Pending	Pending	Missouri National Guard Counterdrug Revolving Fund (**NEW**)
Pending	Pending	Missouri National Guard Cybersecurity Revolving Fund (**NEW**)
0269	1269	Missouri National Guard Training Site Fund
0900	1900	Missouri National Guard Trust
0141	1141	National Guard Federal Drug Seizure Fund

NATURAL RESOURCES (DNR)

52 fund(s) requiring a FFS

SAMII Fund	MoBGT Fund	Fund Name
0697	1697	Abandoned Mine Reclamation Fund
0800	1800	Arrow Rock State Historic Site Endowment Fund
0551	1551	Coal Combustion Residuals Subaccount
0834	1834	Concentrated Animal Feeding Operation Indemnity Fund
0812	1812	Confederate Memorial Park Fund
0140	1140	Department of Natural Resources Federal and Other
2449	2449	Department of Natural Resources Federal Stimulus 2021 Fund
0425	1425	Department of Natural Resources Revolving Services Fund
0554	1554	DNR Protection Fund Anhydrous Ammonia Risk Management Plan Subaccount
0911	1911	Doctor Edmund A Babler Memorial State Park Fund
0935	1935	Energy Futures Fund
0667	1667	Energy Set Aside Program Fund
0656	1656	Environmental Radiation Monitoring Fund
0238	1238	Flood Resiliency Improvement
0801	1801	Geologic Resources Fund
0660	1660	Groundwater Protection Fund
0676	1676	Hazardous Waste Fund
0430	1430	Historic Preservation Revolving Fund
0698	1698	Meramec Onondaga State Parks Fund
0575	1575	Metallic Minerals Waste Management Fund
0906	1906	Mined Land Reclamation Fund
0267	1267	Missouri Air Emission Reduction Fund
0174	1174	Missouri Water Development Fund
0815	1815	Multipurpose Water Resource Program Fund
0500	1500	Natural Resources Cost Allocation Fund
0584	1584	Natural Resources Protection Air Pollution Asbestos Fee Subaccount Fund
0594	1594	Natural Resources Protection Air Pollution Permit Fee Subaccount Fund
0555	1555	Natural Resources Protection Fund
0568	1568	Natural Resources Protection Water Pollution Permit Fee Subaccount Fund
0699	1699	Oil and Gas Remedial Fund
0543	1543	Oil and Gas Resources Fund
0613	1613	Parks Sales Tax Fund
0585	1585	Petroleum Storage Tank Insurance Fund
0198	1198	Post Closure Fund
0560	1560	Radioactive Waste Investigation Fund
0908	1908	Rock Island Trail State Park Endowment Fund
0755	1755	Rural Water and Sewer Loan Revolving Fund
0679	1679	Safe Drinking Water Fund
0614	1614	Soil and Water Sales Tax Fund
0570	1570	Solid Waste Management Fund
0569	1569	Solid Waste Management Scrap Tire Subaccount Fund
0654	1654	State Environmental Improvement and Energy Resources Authority Fund
0415	1415	State Park Earnings Fund
0754	1754	Storm Water Loan Revolving Fund
0302	1302	Stormwater Control Series A 2002 37H Fund
0649	1649	The Water and Wastewater Loan Fund
0586	1586	Underground Storage Tank Regulation Program Fund
0874	1874	Utility Revolving Fund
0268	1268	Volkswagen Environmental Mitigation Trust Proceeds Fund
0602	1602	Water and Wastewater Loan Revolving Fund
0330	1330	Water Pollution Control Series A 2007 37E Fund
0329	1329	Water Pollution Control Series A 2007 37G Fund

OFFICE OF ADMINISTRATION (OA)

36 fund(s) requiring a FFS

SAMII Fund	MoBGT Fund	Fund Name
0818	1818	Administrative Hearing Commission Educational Due Process Hearing Fund
0307	1307	Board of Pub Buildings Series A 2018 State Facilities Bond Proceeds Fund
0311	1311	Board of Public Buildings Bond Proceeds Series A 2021
0366	1366	Board of Public Buildings Series A 2017 Education Bond Proceeds Fund
0308	1308	Board of Public Buildings Series A 2018 Capitol Bond Proceeds Fund
0100	1100	Budget Reserve Fund
0694	1694	Childrens Trust Fund
0702	1702	Contribution Fund
2404		Coronavirus Local Government Fiscal Recovery Fund
0138	1138	Department of Economic Dev Missouri Council on the Arts Federal and Other
0495	1495	E Procurement and State Technology Fund
0407	1407	Federal Surplus Property Fund
0396	1396	Fulton State Hospital Bond and Interest Series 2014 Fund
0393	1393	Fulton State Hospital Series 2016 Bond Proceeds Fund
0332	1332	I44 Expansion Planning Fund
0262	1262	Missouri Arts Council Trust Fund
0765	1765	Missouri Consolidated Health Care Plan Benefit Fund
0177	1177	Missouri Humanities Council Trust Fund
0887	1887	Missouri Public Broadcasting Corporation Special Fund
0980	1980	Missouri Revolving Information Technology Trust Fund
0202	1202	Missouri State Capitol Commission Capitol Preservation Fund
0701	1701	Missouri State Employees Retirement and Benefit Fund
0910	1910	Missouri State Employees Voluntary Life Insurance Fund
0706	1706	MO ST Employees Deferred Comp Incentive Plan Admin Fund
0334	1334	OA I-70 Project Fund
0165	1165	OA Information Technology Federal and Other
0135	1135	Office of Administration Federal and Other
2445	2445	Office of Administration Federal Stimulus 2021 Fund
0505	1505	Office of Administration Revolving Administrative Trust Fund
0710	1710	Proceeds of Surplus Property Sales Fund
0745	1745	State Capitol Commission Fund
0501	1501	State Facility Maintenance and Operation Fund
0341	1341	State Fair Building Revolving Fund
0692	1692	State Legal Expense Fund
0128	1128	State Property Preservation Fund
0895	1895	Workers Memorial Fund

PUBLIC DEFENDER

3 fund(s) requiring a FFS

SAMII Fund	MoBGT Fund	Fund Name
0670	1670	Legal Defense and Defender Fund
0112	1112	Office of the State Public Defender Federal & Other
0641	1641	Public Defender Reinvestment Fund

PUBLIC SAFETY (DPS)

50 fund(s) requiring a FFS

SAMII Fund	MoBGT Fund	Fund Name
0864	1864	988 Public Safety Fund
0665	1665	Agriculture Disaster Resiliency Fund
0759	1759	Antiterrorism Fund
0744	1744	Boiler and Pressure Vessels Safety Fund
0587	1587	Chemical Emergency Preparedness Fund
0937	1937	Cigarette Fire Safety and Firefighter Protection Act Fund
0245	1245	Compulsive Gaming Prevention Fund
0179	1179	Coronavirus Emergency Supplemental Fund
0681	1681	Crime Victims Compensation Fund
0842	1842	Criminal Justice Network and Technology Revolving Fund

SAMII Fund	MoBGT Fund	Fund Name
0671	1671	Criminal Record System Fund
0191	1191	Department of Public Safety Crime Victims Federal
0152	1152	Department of Public Safety Federal
2458	2458	Department of Public Safety Federal Stimulus 2021 Fund
0193	1193	Department Public Safety Federal Homeland Security
0913	1913	Deputy Sheriff Salary Supplementation Fund
0220	1220	Disaster Relief Fund
0544	1544	Division of Alcohol and Tobacco Control Fund
0772	1772	DNA Profiling Analysis Fund
0816	1816	Economic Distress Zone Fund
0257	1257	Elevator Safety Fund
0194	1194	Federal Drug Seizure Fund
0821	1821	Fire Education Fund
0286	1286	Gaming Commission Fund
0674	1674	Highway Patrol Academy Fund
0793	1793	Highway Patrol Expense Fund
0297	1297	Highway Patrol Inspection Fund
0758	1758	Highway Patrol Traffic Records Fund
0695	1695	Highway Patrols Motor Vehicle Aircraft Watercraft Revolving Fund
0154	1154	Homeland Security Fund
0782	1782	Justice Assistance Grant Program Fund
0605	1605	Missouri Breeders Fund
0253	1253	Missouri Crime Prevention Information and Programming Fund
0663	1663	Missouri Disaster Fund
0804	1804	Missouri Explosives Safety Act Administration Fund
0184	1184	Missouri Veterans Commission Federal
0460	1460	Missouri Veterans Homes Fund
0867	1867	MODEX Fund
0281	1281	Peace Officer Standards and Training Commission Fund
0868	1868	Pretrial Witness Protection Services Fund
0592	1592	Services to Victims Fund
0244	1244	Sports Wagering for Education Fund
0145	1145	State Emergency Management Federal and Other
0591	1591	State Forensic Laboratory Fund
0461	1461	Veterans Assistance Fund
0304	1304	Veterans Commission Capital Improvement Trust Fund
0611	1611	Veterans Reinvestment Fund
0579	1579	Veterans Trust Fund
0400	1400	Water Patrol Division Fund
0993	1993	World War I Memorial Trust Fund

REVENUE (DOR)

25 fund(s) requiring a FFS

SAMII Fund	MoBGT Fund	Fund Name
0703	1703	ALS Lou Gehrigs Disease Fund
0700	1700	American Cancer Society Heartland Division Inc Fund
0713	1713	American Diabetes Association Gateway Area Fund
0714	1714	American Heart Association Fund
0708	1708	Arthritis Foundation Fund
0753	1753	Debt Offset Escrow Fund
0132	1132	Department of Revenue Federal
0619	1619	Department of Revenue Information Fund
0775	1775	Department of Revenue Specialty Plate Fund
Pending	Pending	Juvenile Detention Facility Sales Tax Trust Fund (**NEW**)
0428	1428	Kansas City Regional Law Enforcement Memorial Foundation Fund
0657	1657	Lottery Enterprise Fund
0716	1716	March of Dimes Fund
0494	1494	Missouri National Guard Foundation Fund
0673	1673	Motor Fuel Tax Fund
0696	1696	Motor Vehicle Administration Technology Fund
0588	1588	Motor Vehicle Commission Fund
0707	1707	Muscular Dystrophy Association Fund

SAMII Fund	MoBGT Fund	Fund Name
0709	1709	National Multiple Sclerosis Society Fund
0959	1959	Pediatric Cancer Research Trust Fund
0583	1583	Port Authority AIM Zone Fund
0429	1429	Soldiers Memorial Military Museum in St. Louis Fund
0682	1682	State Lottery Fund
0604	1604	TIME Zone Fund
0984	1984	Tobacco Control Special Fund

SECRETARY OF STATE (SOS)

13 fund(s) requiring a FFS

SAMII Fund	MoBGT Fund	Fund Name
0471	1471	Blue Book Printing Fund
0157	1157	Election Administration Improvements Fund
0829	1829	Investor Education and Protection Fund
0741	1741	Investor Restitution Fund
0822	1822	Library Networking Fund
0577	1577	Local Records Preservation Fund
0151	1151	National Endowment for the Humanities Save Americas Treasures Fund
0166	1166	Secretary of State Federal and Other Fund
0195	1195	Secretary of State Federal Fund
0150	1150	Secretary of State Records Federal
0266	1266	Secretary of State Technology Trust Fund Account
0836	1836	State Document Preservation Fund
0928	1928	Wolfner Library Trust Fund

SOCIAL SERVICES (DSS)

42 fund(s) requiring a FFS

SAMII Fund	MoBGT Fund	Fund Name
0905	1905	Alternative Care Trust Fund
0958	1958	Ambulance Service Reimbursement Allowance Fund
0621	1621	Blind Pension Fund
0892	1892	Blindness Education Screening and Treatment Program Fund
0169	1169	Child Support Enforcement Fund
0492	1492	CHIP Increased Enhancement Fund
0545	1545	Department of Social Services Administrative Trust Fund
0620	1620	Department of Social Services Educational Improvement Fund
0610	1610	Department of Social Services Federal and Other Sources Fund
2456	2456	Department of Social Services Federal Stimulus 2021 Fund
2355	2355	Department of Social Services Federal Stimulus Fund
0727	1727	Division of Youth Services Child Benefits Fund
0167	1167	Family Services Donations Fund
0189	1189	Federal and Other Fund
0558	1558	Federal Earnings Fund
0142	1142	Federal Reimbursement Allowance Fund
2466	2466	FMAP Enhancement Expansion Fund
0181	1181	FMAP Enhancement Fund
0979	1979	Foster Care and Adoptive Parents Recruitment and Retention Fund
0422	1422	Ground Emergency Medical Transport Fund
0170	1170	Health Care Technology Fund
0139	1139	Intergovernmental Transfer Fund
0724	1724	Long Term Support UPL Fund
0990	1990	Medicaid Provider Enrollment Fund
0809	1809	Medicaid Stabilization Fund
0779	1779	Missouri Rx Plan Fund
0196	1196	Nursing Facility Reimbursement Allowance Fund
0114	1114	Pharmacy Rebates Fund
0144	1144	Pharmacy Reimbursement Allowance Fund
0885	1885	Premium Fund
0974	1974	Recovery Audit and Compliance Fund
0125	1125	Rural Health Transformation Fund

SAMII Fund	MoBGT Fund	Fund Name
0199	1199	Temporary Assistance for Needy Families Fund
0120	1120	Third Party Liability Collections Fund
0358	1358	Title XIX Adult Expansion Federal Fund
0163	1163	Title XIX Federal
0159	1159	Title XXI Children's Health Insurance Program Federal Fund
0108	1108	Uncompensated Care Fund
0134	1134	Utilicare Stabilization Fund
0146	1146	Victims of Crime Act Federal Fund
0764	1764	Youth Services Products Fund
0843	1843	Youth Services Treatment Fund

STATE AUDITORS OFFICE (SAO)

2 fund(s) requiring a FFS

SAMII Fund	MoBGT Fund	Fund Name
0648	1648	Petition Audit Revolving Trust Fund
0115	1115	State Auditor Federal

STATE TREASURERS OFFICE (STO)

7 fund(s) requiring a FFS

SAMII Fund	MoBGT Fund	Fund Name
0863	1863	Abandoned Fund Account
0515	1515	Central Check Mailing Service Revolving Fund
0278	1278	Missouri Empowerment Scholarship Accounts Fund
0963	1963	Pansy Johnson Travis Memorial State Gardens Trust Fund
0164	1164	State Treasurer's General Operations Fund
0872	1872	The Seminary Fund
0255	1255	Treasurer's Information Fund

TRANSPORTATION (MODOT)

20 fund(s) requiring a FFS

SAMII Fund	MoBGT Fund	Fund Name
0952	1952	Aviation Trust Fund
2443	2443	Department of Transportation Federal Stimulus 2021 Fund
2320	2320	Department of Transportation Federal Stimulus Fund
0149	1149	Department of Transportation Highway Safety Fund
0290	1290	Grade Crossing Safety Account
0185	1185	MCSAP Division of Transportation Federal
0401	1401	Missouri Medal of Honor Recipients Fund
0246	1246	Motorcycle Safety Trust Fund
0126	1126	Multimodal Operations Federal Fund
0659	1659	Railroad Expense Fund
0644	1644	State Highways and Transportation Department Fund
0319	1319	State Road Bond Fund
0320	1320	State Road Fund
0323	1323	State Road Fund I-70 Project Bond Proceeds Fund
0324	1324	State Road Fund I-70 Project Fund
0338	1338	State Road I44 Improvement
0337	1337	State Road I44 Improvement Bond Proceeds
0841	1841	State Transportation Assistance Revolving Fund
0675	1675	State Transportation Fund
0237	1237	Waterways and Ports Trust Fund